
International Registration Plan

(Apportioned Tags)

Instruction Manual

Mississippi Department of Revenue

IRP (Apportioned Tags) Section

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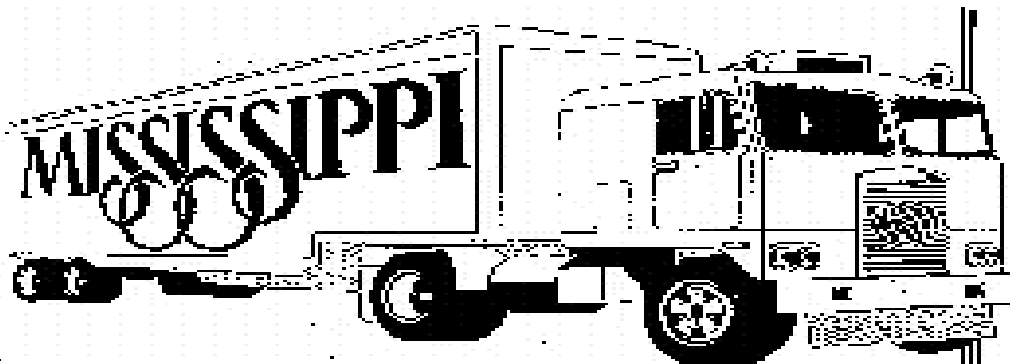


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1.0 What is IRP?

The International Registration Plan is an agreement providing for registration reciprocity among Member Jurisdictions.

The unique feature of the Plan is that, even though Apportionable Fees are paid to the various Jurisdictions in which Vehicles of a Fleet are operated, the only Plate and Cab Card issued for each Fleet Vehicle are the Plate and Cab Card issued by the Base Jurisdiction. The Plan provides for payment of Apportionable Fees on the basis of the proportion of Total Distance operated in all Jurisdictions by the Fleet of which a Vehicle is part.

A Fleet Vehicle is called an Apportionable Vehicle in the Plan, and such a Vehicle, when registered under the Plan and so far as registration is concerned, may be operated both between Member Jurisdictions and within any single Jurisdiction for which it is so registered.

The Plan was initially developed by the American Association of Motor Vehicle Administrators and is recommended for adoption by all Jurisdictions.

Members of IRP

| | | | | | |
|-----------------------------|-----------|---------------------------|-----------|-----------------------------|-----------|
| <i>Alabama</i> | <i>AL</i> | <i>Michigan</i> | <i>MI</i> | <i>Tennessee</i> | <i>TN</i> |
| <i>Arizona</i> | <i>AZ</i> | <i>Minnesota</i> | <i>MN</i> | <i>Texas</i> | <i>TX</i> |
| <i>Arkansas</i> | <i>AR</i> | <i>Mississippi</i> | <i>MS</i> | <i>Utah</i> | <i>UT</i> |
| <i>California</i> | <i>CA</i> | <i>Missouri</i> | <i>MO</i> | <i>Vermont</i> | <i>VT</i> |
| <i>Colorado</i> | <i>CO</i> | <i>Montana</i> | <i>MT</i> | <i>Virginia</i> | <i>VA</i> |
| <i>Connecticut</i> | <i>CT</i> | <i>Nebraska</i> | <i>NE</i> | <i>Washington</i> | <i>WA</i> |
| <i>Delaware</i> | <i>DE</i> | <i>Nevada</i> | <i>NV</i> | <i>West Virginia</i> | <i>WV</i> |
| <i>District of Columbia</i> | <i>DC</i> | <i>New Hampshire</i> | <i>NH</i> | <i>Wisconsin</i> | <i>WI</i> |
| <i>Florida</i> | <i>FL</i> | <i>New Jersey</i> | <i>NJ</i> | <i>Wyoming</i> | <i>WY</i> |
| <i>Georgia</i> | <i>GA</i> | <i>New Mexico</i> | <i>NM</i> | <i>Alberta</i> | <i>AB</i> |
| <i>Idaho</i> | <i>ID</i> | <i>New York</i> | <i>NY</i> | <i>British Columbia</i> | <i>BC</i> |
| <i>Illinois</i> | <i>IL</i> | <i>North Carolina</i> | <i>NC</i> | <i>Manitoba</i> | <i>MB</i> |
| <i>Indiana</i> | <i>IN</i> | <i>North Dakota</i> | <i>ND</i> | <i>New Brunswick</i> | <i>NB</i> |
| <i>Iowa</i> | <i>IA</i> | <i>Ohio</i> | <i>OH</i> | <i>Newfoundland</i> | <i>NL</i> |
| <i>Kansas</i> | <i>KS</i> | <i>Oklahoma</i> | <i>OK</i> | <i>Nova Scotia</i> | <i>NS</i> |
| <i>Kentucky</i> | <i>KY</i> | <i>Oregon</i> | <i>OR</i> | <i>Ontario</i> | <i>ON</i> |
| <i>Louisiana</i> | <i>LA</i> | <i>Pennsylvania</i> | <i>PA</i> | <i>Prince Edward Island</i> | <i>PE</i> |
| <i>Maine</i> | <i>ME</i> | <i>Rhode Island</i> | <i>RI</i> | <i>Quebec</i> | <i>QC</i> |
| <i>Maryland</i> | <i>MD</i> | <i>South Carolina</i> | <i>SC</i> | <i>Saskatchewan</i> | <i>SK</i> |
| <i>Massachusetts</i> | <i>MA</i> | <i>South Dakota</i> | <i>SD</i> | | |

How IRP Works

Under the IRP, interstate carriers must file application(s) with the jurisdiction in which they are based. The member jurisdictions have agreed to allow the base jurisdiction to collect the applicable taxes for apportionment for all jurisdictions collectively and at one time. The base jurisdiction issues registration credentials for each vehicle. Roadside enforcement uses these credentials to verify and validate registration. The apportioned tag, decals and cab card are the registration credentials carriers need to operate on an interstate and intrastate basis in member jurisdictions. Registration fees are calculated according to each jurisdiction's specific registration schedules. IRP registration authorizes both interstate and intrastate operations. These taxes and fees are then sent to other IRP jurisdictions according to:

- Percentage of mileage traveled in each jurisdiction;
- Vehicle identification information;
- Maximum weight;
- Value, age, unladen weight, etc. (in some jurisdictions).

Apportioned Registration Does Not:

- Waive or exempt a truck operator from obtaining operating authority from any State/Province in which the apportioned vehicle travels (either inter or intra);
- Waive or replace requirements of the International Fuel Tax Agreement (IFTA);
- Waive or exempt the payment or reporting of other taxes (income, sales, etc.); or
- Allow registrant to exceed the maximum length, width, height or axle limitations;
- Waive or exempt the payment or reporting of the Federal Heavy Vehicle Use Tax (Form 2290);
- Exempt a carrier from filing the necessary proof of liability coverage in each State/Province where required.

3.0 When to Apportion Your Vehicle

Apportionable Vehicle

Apportionable Vehicle|| means (except as provided below) any Power Unit that is used or intended for use in two or more Member Jurisdictions and that is used for the transportation of persons for hire or designed, used, or maintained primarily for the transportation of property, and:

- (i) has two Axles and a gross Vehicle weight or registered gross Vehicle weight in excess of 26,000 pounds (11,793.401 kilograms), or
- (ii) has three or more Axles, regardless of weight, or
- (iii) is used in combination, when the gross Vehicle weight of such combination exceeds 26,000 pounds (11,793.401 kilograms).

A Recreational Vehicle, a Vehicle displaying Restricted Plates, a bus used in the transportation of chartered parties or a government-owned Vehicle, is not an Apportionable Vehicle; except that a Truck or Truck Tractor, or the Power Unit in a Combination of Vehicles having a gross Vehicle weight of 26,000 pounds (11,793.401 kilograms), or less, and a bus used in the transportation of chartered parties, nevertheless may be registered under the Plan at the option of the Registrant.

Base Jurisdiction

“Base Jurisdiction” means the Member Jurisdiction, selected in accordance with Section 305, to which an Applicant applies for apportioned registration under the Plan or the Member Jurisdiction that issues apportioned registration to a Registrant under the Plan.

Established Place of Business

“Established Place of Business” means a physical structure located within the Base Jurisdiction that is owned or leased by the Applicant or Registrant and whose street address shall be specified by the Applicant or Registrant. This physical structure shall be open for business and shall be staffed during regular business hours by one or more persons employed by the Applicant or Registrant on a permanent basis (i.e., not an independent contractor) for the purpose of the general management of the Applicant’s or Registrant’s trucking-related business (i.e., not limited to credentialing, distance and fuel reporting, and answering telephone inquiries). The Applicant or Registrant need not have land line telephone service at the physical structure. Operational Records concerning the Fleet shall be maintained at this physical structure (unless such records are to be made available in accordance with

the provisions of Section 1020). The Base Jurisdiction may accept information it deems pertinent to verify that an Applicant or Registrant has an Established Place of Business within the Base Jurisdiction.

ESTIMATED DISTANCE

“Estimated Distance” means either (i) the anticipated distance a Fleet is expected to travel in a Member Jurisdiction during an applicable Registration Year as reported by an Applicant or (ii) the distance assigned to the Fleet by the Base Jurisdiction as determined in Section 320.

Exempt Vehicles

The IRP exempts the following vehicles from IRP registration. (However, a Mississippi registration plate may still be required to be displayed).

- Vehicles operating under separate reciprocity agreements that the IRP has not superseded;
- Recreational vehicles used for personal pleasure or travel by an individual or family;
- Commercial vehicles displaying restrictive plates that have geographic area, mileage or commodity restrictions;
- Buses used for chartered parties;
- Government owned vehicles;
- City pick up and delivery vehicles.
- Trailers

RESIDENCE

“Residence” means the status of an Applicant or a Registrant as a resident of a Member Jurisdiction.

4.0 Types of Operations

For-Hire Carriers

Any person, firm or corporation who engages in transportation by motor vehicle of passengers, commodities or property for compensation.

Private Carriers

A person, firm, or a corporation that uses its own trucks to transport its own freight.

Registrant

A registrant who leases his vehicle(s) may register in either of two ways:

- The registrant may be the owner-operator. The vehicle(s) will be titled and registered in the same name, which is of the owner-operator's name. The owner-operator will be responsible for registration of such vehicle(s) and for establishing and maintaining records required for apportioned vehicles.
- The carrier (lessee) may be the registrant. The vehicle(s) will be registered in the name of the carrier, as registrant. The owner is listed as owner. The carrier will be responsible for registration of such vehicle(s) and for establishing and maintaining records required for apportioned vehicles.

Buses**Regular Routes**

Apportionment is a requirement under IRP for all buses traveling regularly scheduled routes. At the option of the registrant, total distance may be the sum of all actual in-jurisdiction distance or a sum equal to the scheduled route distance per jurisdiction from the farthest point of origination to the farthest point of destination of the route schedule.

Charters

Buses used exclusively for the transportation of 'chartered parties' are exempt from apportioned registration under IRP. They may apportion if they choose to.

Private

Apportionment is a requirement under IRP for all buses used exclusively for the transportation of passengers for compensation or gain.

Household Goods Carriers

"Household Goods Carrier" means a carrier handling (i) personal effects and property used or to be used in a dwelling, or (ii) furniture, fixtures, equipment, and the property of stores, offices, museums, institutions, hospitals, or other establishments, when a part of the stock, equipment, or supply of such stores, offices, museums, institutions, including objects of art, displays, and exhibits, which, because of their unusual nature or value, requires the specialized handling and equipment commonly employed in moving household goods.

Equipment Leased From Service Representative

Household Goods Carriers using equipment leased from service representatives may elect, with respect to such equipment, to base that equipment in either the base jurisdiction of the service representative or that of the carrier.

- In those case where Household Goods Carrier equipment is elected to be registered in the base jurisdiction of the service representative, the equipment shall be registered in said service representative's name and that of the carrier as lessee with the apportionment fees according to the combined records of the service representative and those of the carrier, and such records must be kept or made available in the service representative's base jurisdiction.
- If the election is the base jurisdiction of the carrier, and such jurisdiction is a member jurisdiction, the equipment shall be registered in the name of the carrier and that of the service representative as a lessor with the apportionment of fees according to the records of the carrier and the service representative which must include intrajurisdiction distance or kilometers operated by those vehicles applicable under this agreement. The records must be kept or made available in the base jurisdiction of the carrier. Service representatives properly registered under this election shall be fully registered for operations under their own authority as well as under the authority of the carrier.

Owner-Operator Leased Equipment

For equipment owned and operated by owner-operators other than service representatives, and used exclusively to transport cargo for the Household Goods Carrier, the equipment shall be registered by the carrier in the base jurisdiction of the carrier, but in both the owner-operator's name and that of the carrier's as lessee, with the apportionment of fees according to the records of the carrier.

Rental Vehicles

Rental Definitions

For purposes of IRP, the following definitions are applicable to rental vehicles:

- **Rental Owner** – an owner principally engaged in renting (one or more rental fleets) to others or offering for rental the vehicles of such fleets, with or without drivers.
- **Rental Fleet** – one or more vehicles that are rented or offered for rental with or without drivers and designated by a rental owner as a rental fleet.

- **Rental Vehicle** – a vehicle of a rental fleet.
- **Renting and Leasing** - the giving of possession and control of a vehicle for valuable consideration for a specified period of time.
- **Rental Transaction** – for the rental of a vehicle, this shall be deemed to occur in the jurisdiction where such vehicle first comes into possession of the user.

The IRP specifically provides for the registration of various types of rental fleets. The base jurisdiction definition applies the conditions therein specified must be met by the rental company as registrant of the fleet; except when the rental agreement is for more than sixty (60) days, the rental customer must have an established place of business and his fleet must accrue distance or kilometers in the jurisdiction selected as the base jurisdiction for the registration year.

Rental fleets registered by any person or firm engaging in the business of renting vehicles shall be extended full intrajurisdiction and intrajurisdiction privileges, when such person or firm complies with all provisions of this section:

- (a) The vehicles are part of a rental fleet which is identifiable as being a part of such fleet.
- (b) The person or firm registers the vehicles in accordance with the provisions set forth in this article.

Rental Passenger Cars

To determine the percentage of total fleet vehicles that shall be registered in a jurisdiction, divide the gross revenue received in the preceding year for use of such rental vehicles arising from passenger car rental transactions occurring in the jurisdiction by the total gross revenue received in the preceding year for the use of such rental vehicles arising from passenger car rental transactions occurring in all jurisdictions in which such vehicles are operated. The resulting percentage shall be applied to the total number of passenger cars in the fleet and that figure shall be the number of rental passenger cars that shall be fully registered in the jurisdiction.

Trailers and Semitrailers (Pool Fleets)

- (A) Trailers and semitrailers not in separate pool fleets and used in normal tractor-trailer operations shall be licensed according to application for apportionment, which are registered in any member jurisdiction and used, moved or operated in accordance with this section shall be granted full and free reciprocity. This

reciprocity shall be deemed registration of such vehicles under the plan and shall apply to both inter-jurisdictional and intrajurisdiction movement and operation, provided appropriate regulatory authority is held, if necessary. When registration fees are paid on Apportionable vehicles, full and free reciprocity shall be granted to all trailers, semitrailers and auxiliary axles used in the combinations. No member jurisdiction shall require a registrant of power units to register any amount of trailers, semitrailers or auxiliary axles in any proportion to the registrant's apportioned power unit fleet.

(B) Where required, trailers and semitrailers over 6,000 pounds or 2,721.554 kilograms gross vehicle weight and used solely in pool fleets shall be licensed by dividing the gross revenue received in the preceding year for the use of such rental vehicles arising from rental transactions occurring in the jurisdiction by the total gross revenue received in the preceding year for the use of such rental vehicles arising from rental transactions in all jurisdictions. The resulting percentage shall be applied to the number of units in such fleet, and that number of vehicles fully registered and plated in the jurisdiction.

Utility Trailers

Owners of utility trailers 6,000 pounds or 2,721.554 kilograms gross vehicle weight and under, engaged in the business of renting such trailers for use in a jurisdiction, shall register a number of trailers equal to the average number of such trailers rented in or through the jurisdiction during the preceding year.

One-Way Vehicles

Owners of trucks of less than 26,000 pounds or 11,793.401 kilograms gross vehicle weight operated as part of an identifiable one-way fleet will allocate vehicles to the respective jurisdictions based on the mileage factor procedure and fully plate said allocated vehicles in such jurisdiction or be registered in accordance with the provisions of apportionable vehicle and registration of apportionable vehicles. If allocation under this section is chosen by the owner, all qualifying vehicles are to be allocated. If apportionment is chosen by the owner under the apportionable vehicle or registration of apportionable vehicles, all qualifying vehicles are to be apportioned. All trucks of such one-way fleet so qualified will be allowed to perform both inter-jurisdiction and intrajurisdiction movements in all jurisdictions.

5.0 Mississippi Requirements

Selection of Mississippi as the Base Jurisdiction

Before a vehicle may be apportionally registered in Mississippi, the carrier must:

- (a) An Applicant may elect as its Base Jurisdiction any Member Jurisdiction (i) where the Applicant has an Established Place of Business, (ii) where the Fleet the Applicant seeks to register under the Plan accrues distance, and (iii) where Operational Records of the Fleet are maintained or can be made available.
- (b) An Applicant that does not have an Established Place of Business in any Jurisdiction may designate as a Base Jurisdiction any Member Jurisdiction (i) where the Applicant can demonstrate Residence, (ii) where the Fleet the Applicant seeks to register under the Plan accrues distance, and (iii) where Operational Records of the Fleet are maintained or can be made available.
- (c) To establish Residence in a Member Jurisdiction, an Applicant must demonstrate to the satisfaction of the Member Jurisdiction at least three of the following:
 - (i) if the Applicant is an individual, that his or her driver's license is issued by that Jurisdiction,
 - (ii) if the Applicant is a corporation, that it is incorporated or registered to conduct business as a foreign corporation in that Jurisdiction,
 - (iii) if the Applicant is a corporation, that the principal owner is a resident of that Jurisdiction,
 - (iv) that the Applicant's federal income tax returns have been filed from an address in that Jurisdiction,
 - (v) that the Applicant has paid personal income taxes to that Jurisdiction,
 - (vi) that the Applicant has paid real estate or personal property taxes to that Jurisdiction,
 - (vii) that the Applicant receives utility bills in that Jurisdiction in its name,
 - (viii) that the Applicant has a Vehicle titled in that Jurisdiction in its name, or
 - (ix) that other factors clearly evidence the Applicant's legal Residence in that Jurisdiction.

Vehicle Title

To register a vehicle with an apportioned tag, a title is required. Title application numbers will be accepted for the first registration on a vehicle. Title application numbers will not be accepted ninety (90) days after title application has been made. After ninety days, a title number will be required. A Mississippi title number has 9 digits and does not end with a zero (1234567-01). If the correct title number is not shown on the application, your application will be returned for the correct number. If you have a title application with a date more than ninety days old, you should contact the designated agent that completed the title application for you and inquire as to the status of the application. They should follow up on the title application.

Contact the Title Division for any further questions:

**Department of Revenue
Title Division
P.O. Box 1033
Jackson, MS 39215
(601) 923-7200**

REPORTING PERIOD

“Reporting Period” means, except as provided below, the period of twelve consecutive months immediately prior to July 1 of the calendar year immediately preceding the beginning of the Registration Year for which apportioned registration is sought. If the Registration Year begins on any date in July, August, or September, the Reporting Period shall be the previous such twelve-month period.

Official Commentary

| The following table is provided for illustration purposes: If the first month of Registration Year is: | The Reporting Period is: |
|---|---------------------------------|
| January, 2013 | July 1, 2011 – June 30, 2012 |
| February, 2013 | July 1, 2011 – June 30, 2012 |
| March, 2013 | July 1, 2011 – June 30, 2012 |
| April, 2013 | July 1, 2011 – June 30, 2012 |
| May, 2013 | July 1, 2011 – June 30, 2012 |
| June, 2013 | July 1, 2011 – June 30, 2012 |
| July, 2013 | July 1, 2011 – June 30, 2012 |
| August, 2013 | July 1, 2011 – June 30, 2012 |
| September, 2013 | July 1, 2012 – June 30, 2013 |
| October, 2013 | July 1, 2012 - June 30, 2013 |
| November, 2013 | July 1, 2012 - June 30, 2013 |
| December, 2013 | July 1, 2012 - June 30, 2013 |

International Fuel Tax Agreement – IFTA

IFTA is a base-state fuel tax agreement. The carrier's base jurisdiction issues credentials that allow the IFTA licensee to travel in all IFTA member jurisdictions. Except Alaska, the Northwest Territory, Washington, D.C. and the Yukon, all contiguous states and provinces are IFTA member jurisdictions.

| | | |
|----------------------|-------------------|----------------------|
| Alabama | Maryland | Oregon |
| Alberta, CN | Massachusetts | Ontario, CN |
| Arizona | Michigan | Pennsylvania |
| Arkansas | Minnesota | Prince Edward Island |
| British Columbia, CN | Mississippi | Quebec, CN |
| California | Missouri | Rhode Island |
| Colorado | Montana | Saskatchewan, CN |
| Connecticut | Nebraska | South Carolina |
| Delaware | Nevada | South Dakota |
| Florida | New Brunswick, CN | Tennessee |
| Georgia | New Hampshire | Texas |
| Idaho | New Jersey | Utah |
| Illinois | New Mexico | Vermont |
| Indiana | Newfoundland, CN | Virginia |
| Iowa | New York | Washington |
| Kansas | North Carolina | West Virginia |
| Kentucky | North Dakota | Wisconsin |
| Louisiana | Nova Scotia, CN | Wyoming |
| Maine | Ohio | |
| Manitoba, CN | Oklahoma | |

Mississippi is your base jurisdiction for IFTA licensing and reporting if:

- Your qualified motor vehicles are registered in Mississippi;
- You have an established place of business in Mississippi;
- You maintain the operational control and operational records for qualified motor vehicles in Mississippi or can make those records available there; and
- You have qualified motor vehicles that actually travel on Mississippi highways.

The IFTA license offers several benefits to the interstate motor carrier. These benefits include one license, one set of credentials, one quarterly fuel tax report that reflects the tax or refund due, and one audit, in most circumstances. These advantages all lead to cost and time savings for the interstate carrier.

IFTA License Application Procedure

Any motor carrier based in Mississippi and operating one or more qualified motor vehicles in at least one other IFTA member jurisdiction may file an IFTA license application in Mississippi. If a carrier qualifies as an IFTA licensee but does not wish to participate in the IFTA program, fuel permits must be obtained to travel through member jurisdictions, according to the regulations of each member jurisdiction.

A qualified motor vehicle is a motor vehicle used for transportation of persons or property and has at least two axles and a gross vehicle weight exceeding 26,000 lbs. or is used in combination, and the combination exceeds 26,000 lbs. or has three or more axles regardless of weight.

A carrier can request an IFTA license application by contacting the Commercial Vehicle Services Division at the following address:

**Department of Revenue
IFTA Section
P.O. Box 1140
Jackson, MS 39215-1033
Phone: (601) 923-7142**

The application can also be downloaded from our website: www.dor.ms.gov

Motor Carrier Operating Authority and Insurance Requirements (UCR)

For more information on obtaining this authority, contact:

**Mississippi Dept of Transportation
412 E. Woodrow Wilson
Jackson, MS 39216
Phone: (601) 359-9740**

USDOT Number

The USDOT number is an identification number issued to motor carriers, registrants and shippers by the United States Department of Transportation. USDOT forms are available at <http://www.saferys.org/>

Federal Heavy Vehicle Use Tax

Federal law requires proof of payment of the Federal Heavy Vehicle Use Tax (FHVUT), current tax period, when registering vehicles 55,000 lbs. or more combined or loaded gross weight. Proof is not required upon initial IRP registration on new or used units registered within 60 days of the date shown on the bill of sale. A copy of the bill of sale must be submitted with your application.

Acceptable proof of payment:

- A copy of a receipted Internal Revenue Service (IRS) Schedule I (Form 2290) listing vehicle identification number(s).
- In lieu of a receipted IRS Schedule I (Form 2290), we will accept copies of the Form 2290 (with Schedule I) and copy of proof of a payment document (e.g., canceled check front and back).

It is the applicant's responsibility to fully comply with all requirements listed in the Federal Form 2290.

Enforcement

Enforcement representatives look at the original cab card for verification that vehicles are properly registered. The cab card must always be carried in the vehicle described. Cab cards may not be altered in any way; **photocopies are not acceptable as proof of registration.**

Commercial vehicles not displaying a current registration tag, decals and cab card, a valid trip permit or temporary vehicle registration are in violation, and the registrant is subject to penalties and fines in all jurisdictions in which the vehicle travels.

6.0 Original Applications

Completion of Applications

The applicant is responsible for properly completing all forms necessary to register vehicles under apportioned registration agreements. If you submit an incomplete application, you will be asked to provide the information or submit a new, revised application. Incorrect or partial completion of an application will delay processing. Data on the application is subject to review and verification; Mississippi acts for all jurisdictions in the collection and verification of such information, and the registrant's signature attests to the accuracy. The application must be signed.

Mississippi is a staggered registration jurisdiction. This means that we register vehicles throughout the year except in the months of December and January. When the registrant has chosen an expiration month with their initial application, this will be the expiration month for their fleet for as long as they register with Mississippi.

New Registrations

Vehicles must be registered within seven working days of purchase date before penalties are assessed. First time registrants must fully complete and submit Schedule A, Schedule B (See Appendix B for forms completion.) and possibly Schedule G. One application is

completed for each fleet, and the application must bear an original signature. A Title or Title application and a bill of sale are required on newly acquired vehicles and sales and/or use tax will be collected if applicable. The registrant must also provide a copy of the Federal Form 2290 indicating the payment of the Federal Highway Heavy Vehicle Use Tax if the vehicle will have a tag weight of 55,000 pounds or greater. Applicant has sixty (60) days to file 2290 on newly acquired vehicles.

Schedule A contains the information needed to determine the amount of taxes and fees to register the vehicle in each IRP jurisdiction. The upper portion of this schedule must be filled out completely by the registrant to enable this office to identify the registrant and the person to contact concerning the application. Schedule B reports the mileage. First time registrants without mileage experience may estimate either by providing routes, destinations and number of trips or by using the estimated mileage chart (Appendix A). Use Schedule G to explain your estimates, if not using estimated mileage chart.

Estimated Mileage

- (a) When an Applicant for a Fleet that did not accrue any actual distance during the Reporting Period does not have an estimate of anticipated Fleet distance that is acceptable to the Base Jurisdiction, the Base Jurisdiction shall estimate distance for registration of the Fleet based on the average per-Vehicle distance in each Member Jurisdiction, as provided below.
- (b) In preparing an estimate of distance, the Base Jurisdiction shall use its own data and the method prescribed in subsection (d) to determine the average per-Vehicle distance per Member Jurisdiction.
- (c) At least once every three years, each Member Jurisdiction shall update its average per-Vehicle distance per Member Jurisdiction.
- (d) Except as provided in subsection (e), the Base Jurisdiction shall calculate its average per-Vehicle distance per Member Jurisdiction by:
 - (i) determining the total actual distances reported to the Base Jurisdiction as having been operated in each Member Jurisdiction by Fleets for which the Base Jurisdiction served as the Base Jurisdiction during the Registration Year;
 - (ii) determining the number of Apportioned Vehicles for which the Base Jurisdiction served as Base Jurisdiction during the Registration Year that accrued distance in each respective Member Jurisdiction; and
 - (iii) for each Member Jurisdiction, dividing the distance determined under clause (i) by the number of Apportioned Vehicles determined under clause (ii).

(e) If the Base Jurisdiction does not have adequate data to determine a valid estimate of distance under subsection (d) (i) for one or more other Member Jurisdictions, it may use a reasonable alternative method.

Processing

Applications are processed in the order in which they are received. We try to process all applications timely, however you must allow for a minimum processing time of 5 working days. Therefore, mail your application promptly and correctly. When you file your application with the State Tax Commission, the IRP Section will calculate the amount of your apportioned fees and mail a billing notice to you. This requires several days of mail time as well to get the bill to you and for you to remit payment. So mail early.

Points to Remember:

- Be sure to mail the application immediately.
- Be sure you have fully completed the IRP application.
- Be sure you have signed the application.
- Be sure you have obtained a USDOT number, if applicable.
- Be sure you have obtained all the applicable operating requirements from other jurisdictions (e.g., operating authority).
- Be sure to have the Federal Heavy Vehicle Use Tax, Form 2290 (If you have owned the vehicle more than 60 days).
- Be sure to include bill of sale and title/title application.

7.0 Renewals

Renewal Notices

If you were registered in the previous year, renewal notices will be mailed to you approximately sixty days prior to the expiration date. Renewal notices include a printout listing your vehicles and the states you were registered with in the past year. The printout must be returned to us regardless of any changes. Schedule A and B showing the new mileage figures and any new vehicles must be submitted as well. You should make all changes or adjustments on the printout. If there are vehicles on the printout that you no longer have or do not want to register again, draw a line through the vehicle. If there are any new vehicles not on the printout, please list them on the application, Form 76-111. **DO NOT** list vehicles that are already on the printout.

If you need to make other changes, please draw a line through the incorrect information and write the correct information above it. The printout also lists all states which are members of the IRP, the states you were apportioned with last year and the weight for which you were registered. If you want to change the weight for a state, draw a line

through the incorrect weight and write the weight you want above it. See the instructions on the renewal form.

Because the renewal is printed and issued sixty days before expiration, any supplemental activity that takes place after distribution will not be shown. This includes additions/deletions of vehicles, changes of fleet/vehicle information or added jurisdictions. *Therefore, it is essential that the carrier review the renewal application for accuracy or omission of pertinent information.*

Failure to report or include factual data could result in processing delays, assessment of incorrect fees or maintenance of incorrect records.

**RENEWAL APPLICATIONS MUST BE MAILED INTO THE STATE
OFFICE AS SOON AS POSSIBLE TO AVOID PENALTIES. RENEWAL
ARE NOT ACCEPTED BY FAX, MAIL ONLY**

Registration is not considered complete until full payment has been remitted. After the application is returned, processing must take place and a billing notice must be generated and mailed. Payment must be mailed back. This takes time. If the entire process is not completed by the end of the expiration month, penalties may be assessed. Penalties are set for the first fifteen days of delinquency, or part thereof, and five percent (5%) for each additional thirty day period of delinquency, not to exceed twenty-five percent (25%).

Additional Note:

Registrants are required to update the MSC-150 information on the **Motor Carriers Identification Report, Application for USDOT Number**. This report must be completed annually and has to be done prior to credentials being issued. A copy of this form (MSC-150) will be included in your renewal pack once Mississippi goes live with the Performance & Registration Information Systems Management (PRISM) in April 2009. You can also register online at www.fmcsa.dot.gov/online-registration or call 1-800-832-5660.

Please complete and file your form in a timely manner so there will be no delay in receiving you credentials.

Points to Remember

- Be sure to return printout with any changes.
- Be sure to allow enough time to process the application, send billing, receive payment and issue tag and/or decals.
- Be sure to include bill of sale, lease agreement, title application or title, if vehicle owned 90 days.
- Be sure to include proof of payment of Federal Heavy Vehicle Use Tax, Form 2290 for the new mileage year, if vehicle registered at 56,000 pounds or more.
- Be sure to sign your renewal applications.
- Be sure to mail in your renewal applications.

8.0 Supplemental Applications

Completion of Application

An application is submitted by the carrier after the original/renewal application has been filed and paid to make any changes to his account. Applications should be made on Form 76-111, IRP Application Schedule A. It is not necessary for you to list your mileage on Schedule B of the supplement, unless you need to add states to your account. Your original distance will be used for the supplement.

You must submit a new application for the following transactions. The new application (Supplement) must be signed.

To Add a Vehicle(s)

Vehicles may be added to an existing fleet anytime during the registration year. The supplement must be filed within seven working days of purchase to avoid penalties. They shall be registered by applying the mileage percentage used in the original application for such fleet for such registration period to the regular registration fees due with respect to such vehicles for the remainder of the registration year.

To Delete a Vehicle(s)

Vehicles may be deleted from an existing fleet anytime during the registration year. To delete a vehicle(s) from your fleet, the plate(s) must accompany the application. **Keep accurate records of submission of such documents and any correspondence, as the absence of such may affect any credit or refund possibility.**

Vehicles—Credit

A fleet vehicle(s) may be deleted and/or replaced any time during the registration year. To apply the credits from the previous vehicle(s) (if allowed) to the new vehicle(s), the information must be provided on the same application. Mississippi law does not provide for a refund when deleting vehicles, but you can receive a credit certificate on the remaining Mississippi privilege taxes only. Adding a truck at the same time you delete allows you optimum credit from other states. Some states give credit for a delete on an add but will not give credit on a delete only. If a vehicle is deleted, but not replaced, the majority of the time credit only applies to Mississippi. The STC district offices and the county tax collector's office can not accept these supplements. Keep accurate records of submission of such documents and any correspondence, as the absence of such may affect any credit or refund possibility.

To Increase/Decrease a Vehicle(s) Weight in a Jurisdiction

A change to a vehicle weight may be made anytime during the registration year. If the gross vehicle weight is increased, you will be billed for any difference in registration fees. Weight decreases are not allowed during the registration year.

To Add a Jurisdiction(s)

You may add a jurisdiction(s) to your apportioned fleet account anytime during the registration year. To add an additional jurisdiction(s), you must complete the Schedule B, listing jurisdiction(s) you require and estimated mileage(s) to be traveled. Added jurisdictions apply to all vehicles in a fleet. Fee calculations based upon added jurisdiction(s) are separate from the previously submitted applications. The estimated mileage is prorated from the first day of the month in which expanded operations will begin until the registration expires.

If the operation of a carrier is expanded to include an additional IRP state(s) which the carrier had not generated distance during the previous mileage reporting period, the applicant or carrier should file an application and insert estimated distance, or we can estimate them for you, in those additional states only. The new total fleet distance will be the original total plus the estimated distance for the state(s) added. The estimated distance for each state added are divided by the new total fleet distance to determine that state's percentage. The fees due the additional state(s) are based on that percentage. The original calculations do not change. The addition of this state(s) means additional distance and causes the carrier to be in a position of over 100 % on total distance.

To Replace Lost/Stolen Credentials

In order to replace a tag, decal or cab card, a Lost or Stolen Report, Support of Credit, Form 76-903, needs to be submitted. Replacement fees are as follows:

| | |
|---|---------|
| Replacement plate with decal and cab card | \$10.00 |
| Replacement decal and cab card | \$2.50 |
| Replacement cab card | \$3.75 |
| Replacement trailer plate with cab card | \$10.00 |

9.0 Billing Notice

When the IRP Section processes each application, the fees are calculated for all IRP jurisdictions for which apportionment has been requested. (Every jurisdiction bases its fees on different criteria, such as vehicle weight, purchase price, model year of the vehicle, carrier type, and so on. Some jurisdictions have more than one fee, such as an ad

valorem tax, excise tax, privilege tax or clean air levy). All fees are inclusive within the breakdown for each jurisdiction on the notice.

The billing notice is sent to the carrier's *mailing address* as shown on the application, and it shows the total due for the registration. The billing notice typically consists of:

- Total fees due for each jurisdiction apportioned
- Credential fees due (tag fees, cab card fees, decal fees)
- Vehicle(s) listed on the application

Payment

The total amount due is shown in the middle of the first page of the billing notice.

Please make your checks or money order payable to the **MISSISSIPPI DEPARTMENT OF REVENUE** and mail the payment and the original or copy of original of the billing notice to:

**Department of Revenue
IRP (Apportioned Tags) Section
PO Box 1140
Jackson, MS 39215-1140**

Mississippi Refund Policy

Mississippi statute provides for refunds only in cases of error. Error could include overpayments, double payments, registering a vehicle not owned by the applicant at the time, audit findings, etc. Refunds are only allowed for Mississippi taxes. All claims for refunds must be made in writing to this office within twelve months from the date of the erroneous payment.

Applications for a refund of apportioned registration fees for other IRP jurisdictions must be handled directly between the Mississippi-based carrier and the individual jurisdictions, in accordance with their statutes.

10.0 Temporary Registrations

Temporary Authority

Mississippi has a temporary operating authority which allows a vehicle to run on the roads for a forty-five day period while the application is being processed and the credentials are issued. The IRP Section will issue temporary authority for new or

additional vehicles or adding additional jurisdictions in accordance with the following procedure:

For established accounts in good standing: Temporary authority will be issued for adding vehicles or jurisdictions when an application is submitted. This can be done by fax, mail or in person at either the Department of Revenue, one of the DOR district offices or one of the county tax collector's offices. When the application is received, a temporary authority will be issued. New accounts may be issued temporary authority after all fees are paid. Accounts not in good standing will not be issued temporary authority.

Commercial Trip Permit

Any non-resident owner/operator of any vehicle operated in this state with a gross weight in excess of twenty-six thousand pounds (26,000 lbs.) who has not elected to register his vehicle and pay the annual privilege tax shall secure a temporary permit for the privilege of operating such vehicle upon the highways of Mississippi. The permits are prepared and approved by the Mississippi Department of Transportation. Such permit shall be issued by the MDOT and shall be valid for a period of seventy-two (72) hours from the time of issue with a permit fee of twenty-five dollars (\$25.00) for all vehicles. Such permits shall be obtained or secured at the scales and pay by credit card, or call MDOT and request a trip permit, or go through a permit service. The telephone number at the Mississippi Department of Transportation to call concerning trip permits is (601) 359-1717 or toll free 1-888-737-0061.

You may be required to have a "registration" trip permit before entering a jurisdiction. See Appendix A, IRP Trip Permits, for a list of jurisdictions and their trip permits.

Hunter's Permit

A hunter's permit is issued to an owner-operator (lessor) who terminates a lease and has to surrender the apportioned license tag and cab card to the carrier (lessee). This permit enables a vehicle or combination of vehicles to use the highways in all jurisdictions for the purpose of finding a new job. Any owner-operator of an unregistered vehicle may obtain a hunter's permit for the purpose of transporting a truck or truck-trailer combination upon the highways of this state on a single or round trip. Such trip must be for the purpose of obtaining a contract or lease for placing the vehicle in use as a carrier of property. Any vehicle operating under the authority of this permit must be unladen. Such permit shall be issued by the Mississippi Department of Transportation in the same manner as the trip permits. The hunter's permit shall be valid for a period of seventy-two hours from the time of issue with a permit fee of twenty-five (\$25.00) for all vehicles.

The telephone number at the Mississippi Department of Transportation to call concerning the hunter's permit is (601) 359-1717 or toll free 1-888-737-0061.

Oversize/Overweight Permit

Any vehicle, combination of vehicles, or load whose size or weight is not provided for in Mississippi laws must have an oversize or overweight permit. These special transportation permits may be obtained from the Mississippi Department of Transportation at (601) 359-1717 or toll free 1-888-737-0061. See Appendix C for Oversize/Overweight Permits for other jurisdictions.

11.0 Audit and Record Retention

Authority to Audit

Article XVI, Section 1600 of the IRP agreement, requires each member jurisdiction to conduct audits of carriers based in its jurisdiction on behalf of all IRP member jurisdictions. IRP audits on Mississippi carriers will be performed by employees of the Mississippi Department of Revenue's Office of Audit and Compliance.

Purpose of Audit

The purpose of the audit is to ensure compliance with established rules and regulations governing prorated registration and proper payment of prorated registration fees to Mississippi and to all other IRP member jurisdictions in which the carrier is (or was) registered for multi-jurisdictional travel.

Audit Procedures

In conducting the IRP audits, employees will use the source documents to determine the accuracy and completeness of the distance and vehicle information recorded on the Individual Vehicle Mileage Record (IVMR), on the monthly and yearly summaries and on the forms used for IRP registration.

Source Documents

Vehicle Costs

Acceptable documentation to support a vehicle's purchase price and date of purchase includes a purchase invoice and bill of sale. For leased units, the lease agreement (if the purchase price is stated in the agreement) or other proof of the fair market value of the vehicle at the beginning of the lease is required. Costs of any capital additions and

modifications made to the vehicle within 30 days of the purchase must be included in the purchase price. This may or may not include sales tax, FET, etc.

Driver's Trip Records

An acceptable source document to record distances is an IVMR. This document is completed by the driver for each trip made by a vehicle in an IRP fleet, including owner-operated vehicles and leased vehicles. The most common IVMRs are the driver's trip sheets and driver's log. These and other records are acceptable provided they contain the following basic information:

1. Registrant's name
2. Date of trip (beginning and end)
3. Trip origin and destination
4. Routes (highway numbers) traveled or odometer/hubometer readings
5. Distance by jurisdiction
6. Total trip distance
7. Vehicle unit numbers, for both power unit and trailer(s)
8. Fleet number (if registrant has more than one fleet)
9. Driver's name and signature

Trip Permits

Copies of all trip permits obtained for operations by prorated vehicles must be available on file. The distances traveled under these permits are to be reported on the next application for IRP registration.

Monthly and Yearly Summaries

The IVMR/VTR information should be summarized monthly. The summary should contain information by individual vehicle (beginning and ending odometer/hubometer readings, individual trip details, distance by jurisdiction, total distance traveled) and by fleet (distance by jurisdiction, total distance).

A yearly summary for each July 1 through June 30 reporting period should show the total fleet distance, broken down by month and/or quarter for each jurisdiction.

Records Retention Period

All operational and mileage records that support the application and supplements must be kept for three years after the close of the registration year. For example, records for registration year 2006 (mileage year 7/1/04 – 6/30/05) must be retained through December 2009. **Vehicle cost and weight records** must be maintained for all vehicles

that are currently registered in the fleet. Once the vehicle is deleted or removed, these records must be kept for three years after the close of the registration year.

Carrier's Responsibility

Every carrier registered with Mississippi under the IRP **MUST** maintain records (source documents) to substantiate the actual distance traveled and other information used to determine registration fee for all vehicles in the IRP fleets for the three (3) previous years. If the carrier fails to maintain adequate records as stated earlier, the State Tax Commission may impose an assessment of liability based upon 100% Mississippi distance.

Upon the request of the Department of Revenue, the carrier is required to make his records available to the auditors at the offices of the Department of Revenue or at the carrier's place of business. If the carrier fails to make the records available to the Department of Revenue within thirty (30) days of written notice, the Department of Revenue may impose an assessment of liability based upon the estimate using the information available.

The carrier may appeal an audit finding by written request for a hearing within thirty (30) days of receipt of the original notice of additional tax due. If the hearing is not requested within the thirty (30) day period, the audit finding is final. Request for a hearing should be submitted to:

**DEPARTMENT OF REVENUE
BOARD OF REVIEW
PO BOX 22828
JACKSON, MS 39225**

Copies of the audit will be distributed to the other jurisdictions the carrier was apportioned with during the audit period.

Appendix A

Maximum Weights for IRP Jurisdictions

| Jurisdiction Name | Maximum Registered Weight on Cab Card |
|--------------------------|--|
| Alabama | 80,000 or QUAL (3) |
| Alberta | 139,992 |
| Arizona | 80,000 (3) |
| Arkansas | 80,000 |

| | |
|-------------------------|------------------|
| British Columbia | 139,994 |
| California | 80,000 |
| Colorado | 80,000 |
| Connecticut | 80,000 |
| Delaware | 80,000 |
| District of Columbia | 80,000 |
| Florida | 80,000 |
| Georgia | 80,000 |
| Idaho | 105,500 (2) |
| Illinois | 80,000 |
| Indiana | 80,000 |
| Iowa | NO MAX (3) |
| Kansas | 85,500 |
| Kentucky | 80,000 (3) |
| Louisiana | 88,000 (4) |
| Maine | 100,000 |
| Manitoba | 137,770 |
| Maryland | 80,000 |
| Massachusetts | NO MAX |
| Michigan | 160,001 |
| Minnesota | NO MAX (3)(5)(6) |
| Mississippi | 80,000 |
| Missouri | 80,000 |
| Montana | 138,000 (3) |
| Nebraska | 94,000 (8)(9) |
| Nevada | 80,000 |
| New Brunswick | 137,786 |
| New Hampshire | 80,000 |
| New Jersey | 80,000 |
| New Mexico | 80,000 |
| New York | NO MAX (13) |
| Newfoundland & Labrador | 137,786 |
| North Carolina | 80,000 |
| North Dakota | 105,500 (3) |
| Ohio | 80,000 |
| Oklahoma | 90,000 (10) |
| Ontario | 139,992 |
| Oregon | 105,500 (3) |
| Pennsylvania | 80,000 |
| Prince Edwards Island | 137,788 |
| Quebec | 137,500 (14) |
| Rhode Island | 80,000 |
| Saskatchewan | 137,787 |
| South Carolina | 80,000 |
| South Dakota | NO MAX (11) |
| Tennessee | 80,000 |
| Texas | 80,000 |
| Utah | 80,000 |
| Vermont | 80,000 |

| | |
|---------------|--------------|
| Virginia | 80,000 (9) |
| Washington | 105,500 |
| West Virginia | 80,000 |
| Wisconsin | 80,000 |
| Wyoming | 117,000 (12) |

NOTE: Exceeding the maximum weight may require the purchase of an overweight/oversize permit. Please contact the applicable jurisdiction.

Footnotes:

- (1) Overweight permits are limited to the weight shown on the cab card for Connecticut. Exceeding registered weight is not permissible, even with overweight permit.
- (2) For a \$25 permit, the registrant may haul up to 106,000 pounds provided the vehicle qualifies with the Idaho axle formula schedule and the increased weight should be indicated on the IRP cab card.
- (3) Alabama, Iowa, Montana, North Dakota and Oregon require special permits for any vehicles registered over 80,000 pounds.
- (4) The only vehicle permitted to operate on the interstate highway at 83,400 lbs. and non-interstate highways at 88,000 lbs. is any combination of vehicles with tridem rear axles (three (3) consecutive axles whose centerlines are 40-96 inches apart and are individually attached to and/or joined at a common attachment to the vehicle). All other vehicles are restricted to 80,000 lbs. GVW on both the interstate and non-interstate highways.
- (5) On certain designated highways the maximum weight is 80,000 lbs.
- (6) For non-divisible loads, the carrier must comply to one of the following alternatives:
 - a) Registered in an IRP base jurisdiction for the maximum legal weight, registered in Minnesota for at least 80,000 lbs., and obtain a 30-day temporary weight increase from the Minnesota Prorate Department of Transportation Special Permits Division.
 - OR**
 - b) Registered in Minnesota for the weight to be carried and have that weight indicated on the registrant's cab card that is issued by the base jurisdiction and obtain an overweight permit if over 80,000 lbs. Regardless of which

alternative is taken, the registrant is still required to obtain the overweight permit.

- (7) Under annual permits (\$100) vehicles and combination of vehicles with single axle weights of 20,000 lbs., tandem axle weight of 34,000 lbs. and gross weight not exceeding 123,180 lbs. may be operated on all highways. Contact the Highway Department to purchase a permit. The vehicle must be registered for the maximum weight as determined by the Montana or New Mexico axle formula chart. The vehicle must be capable of carrying the weight in New Mexico.
- (8) Vehicles and combination of vehicles may be operated on all highways at 95,000 lbs. combined gross weight. Special permits required to operate on interstate at over 80,000 lbs.
- (9) Weight includes the tolerance permitted on the registration.
- (10) Under annual permit, vehicles and combination of vehicles may be operated on all highways, including interstate system, at 90,000 lbs.
- (11) Special permit required over 80,000 lbs. Must have South Dakota requirements on tires, 2 axle limitations and bridge formula over 80,000 lbs.
- (12) Registrant may haul up to 117,000 lbs. provided the vehicle qualifies with the bridge and axle formula and the weight is to be shown on the cab card.
- (13) Carriers based in jurisdictions outside of New York State are not eligible to obtain 'Divisible Load Permits', therefore they are prohibited from registering in excess of 80,000 CGW. However, these carriers are eligible to obtain 'Special Hauling Permits', which are issued for non-divisible loads and allows them to register in excess of 80,000 CGW, at the weight designated on the permit. Without a Special Hauling Permit, carriers based outside of New York cannot legally register and operate in excess of 80,000 CGW in New York State.
- (14) Must obtain an Oversize Weight permit for over 137,500 pounds.
- (15) Must obtain an Oversize Weight permit for over 114,000 pounds.

Vehicle Abbreviations (examples)

Buses (If not listed, use the first five (5) letters of the name)

| | | | |
|------------------------|-------------|--------------------|------------|
| <i>American Motors</i> | <i>AMER</i> | <i>GMC Trolley</i> | <i>GMC</i> |
| Arrow Coach | ARRO | Golden Eagle | GOLE |
| Blue Bird | BLU | MCI | MCI |
| Cruise Air | CRUI | Prevost | PREV |

| | | | |
|-----------|------|--------------|------|
| Dodge Van | DODG | Silver Eagle | SILV |
| Ford Van | FORD | TMC | TMC |

Power Units (If not listed, use the first five (5) letters of the name)

| | | | |
|---------------------|---------------------|----------------------|--------------------|
| <i>Arrow</i> | <i>ARROW</i> | <i>Marmon</i> | <i>MARM</i> |
| Autocar | AUTO | Mercedes-Benz | MERK |
| Chevrolet | CHEV | Mitsubishi | MIT |
| Diamond Rio(Reo) | DIAM | Nissan | NISS |
| Dodge | DODG | Peterbilt | PETE |
| Ford | FORD | REO | REO |
| Freightliner | FHRT | Sterling | STER |
| GMC | GMC | Stewart | STWR |
| Hino | HINO | Volvo | VOLV |
| Int'l Harvester | IHC | Western Star | WSTR |
| Isuzu | ISUK | White | WHIT |
| Kenworth | KENW | White GMC | WGMC |
| Mack | MACK | | |

Trailers (If not listed, use the first five (5) letters of the name)

| | | | |
|---------------|------|------------------|------|
| Adams | ADAM | Lufkin or Lufken | LUFK |
| Alloy | ALLO | McKay or MackKay | MCKY |
| American | AMER | Matlock | MATL |
| Arrow | ARRW | Merritt | MERT |
| Aztec | AZTE | Miller | MILL |
| Barlett | BART | Mohawk | MOHK |
| Beall | BEAL | Monarch | MNAR |
| Brown | BROW | Monon | MONO |
| Butler | BUT | Nabors | NABO |
| Cascade Jetty | CJLT | Peerless | PEER |
| Clark | CLRK | Peterson | PETR |
| Clement | CLEM | Pike | PIKE |
| Clough | CLOU | Pines | PINE |
| Coach Craft | COCH | Raven | RAVE |
| Comet | COMT | Reliance | RELI |
| Custom | CBGT | Rogers | ROGR |
| Daco | DACO | Shop Built | SHPB |
| Delta | DELT | Standard | STAN |
| Dorsey | DORS | Star | STAR |
| Eagle | EAGL | Sterling | STER |
| Fountain(e) | FONT | Stewart | STEW |
| Fruehauf | FRUE | Strick | STRI |
| General | GENL | Stuart | STUR |

| | | | |
|------------|------|----------------|------|
| Gindy | GIND | Timpte | TIMP |
| Great Dane | GDAN | Trailmobile | TRAI |
| Heil | HEIL | Trailway | TRLW |
| Hendricks | HNDK | Transcraft | TRAN |
| Highway | HIWY | Transport | TRSP |
| Hobbs | HOBB | Utility | UTIL |
| Homemade | HMDE | Vulcan | VULC |
| Hyster | HYST | Warren | WARR |
| Kent | KNT | Washbash Nat'l | WABN |
| Kentucky | KENT | Westerner | WEST |
| Keystone | KYST | Western Star | WSTS |
| Kingham | KING | Whitlog | WHIT |
| Load King | LODK | Wilson | WILS |
| Lubbock | LUBK | Zieman | ZIEM |

Revised and Effective January 1, 2007

Estimated Mileage Chart

These figures are to be used as a guide only for carriers that are establishing a new account or adding additional states **effective as of January 1, 2013**. This is based on actual distance traveled by Mississippi carriers.

Use this chart if the carrier is:

- Applying for the first time (use chart as listed)
- Expanding their operations by setting up a new fleet (use chart as listed)
- Renewing their fleet and had no actual mileage (use chart as listed)
- Adding jurisdictions to an existing fleet (see Note)*

| | Jurisdiction | Distance | | Jurisdiction | Distance |
|----|----------------------|----------|----|----------------------|----------|
| AB | Alberta | 27 | ND | North Dakota | 155 |
| AL | Alabama | 4,581 | NE | Nebraska | 514 |
| AR | Arkansas | 2,553 | NL | Newfoundland | 10 |
| AZ | Arizona | 1,413 | NH | New Hampshire | 25 |
| BC | British Columbia | 60 | NJ | New Jersey | 368 |
| CA | California | 2,353 | NM | New Mexico | 1,006 |
| CO | Colorado | 407 | NS | Nova Scotia | 10 |
| CT | Connecticut | 214 | NV | Nevada | 277 |
| DC | District of Columbia | 265 | NY | New York | 448 |
| DE | Delaware | 78 | OH | Ohio | 2,378 |
| FL | Florida | 1,987 | OK | Oklahoma | 1,303 |
| GA | Georgia | 2,386 | ON | Ontario | 77 |
| IA | Iowa | 657 | OR | Oregon | 432 |
| ID | Idaho | 320 | PA | Pennsylvania | 2,090 |
| IL | Illinois | 2,353 | PE | Prince Edward Island | 10 |
| IN | Indiana | 1,514 | QC | Quebec | 15 |

| | | | | | |
|----|----------------|--------|----|----------------|-------|
| KS | Kansas | 529 | RI | Rhode Island | 20 |
| KY | Kentucky | 1,532 | SC | South Carolina | 1,169 |
| LA | Louisiana | 10,160 | SD | South Dakota | 137 |
| MA | Massachusetts | 105 | SK | Saskatchewan | 42 |
| MB | Manitoba | 20 | TN | Tennessee | 3,110 |
| MD | Maryland | 383 | TX | Texas | 6,321 |
| ME | Maine | 44 | UT | Utah | 335 |
| MI | Michigan | 471 | VA | Virginia | 2,085 |
| MN | Minnesota | 202 | VT | Vermont | 46 |
| MO | Missouri | 2,155 | WA | Washington | 279 |
| MS | Mississippi | 14,198 | WI | Wisconsin | 423 |
| MT | Montana | 239 | WV | West Virginia | 589 |
| NB | New Brunswick | 45 | WY | Wyoming | 695 |
| NC | North Carolina | 1,380 | | | |
| | | | | | |

Instructions for Estimated Distance

Estimated mileage is calculated by: (1) determining the total actual distances reported to Mississippi as having been operated in each member jurisdiction by fleets for which Mississippi served as the base jurisdiction during the previous registration year; and (2) by determining the total number of apportioned vehicles for which Mississippi served as the base jurisdiction during the same registration year that accrued distance in each respective member; and dividing the distance determined under (1) above by the number of apportioned vehicles determined under (2) above.

When completing the application and using estimated distance, be sure to mark the mileage as estimated by placing an “E” in the appropriate box next to the mileage.

IRP TRIP PERMITS

(Subject to change by the jurisdictions)

| Jurisdiction | Cost of Trip Permit | Obtained Prior to Entry |
|---------------------|--|--|
| Alabama | \$20 for 7 days | Yes |
| Alaska | \$10 for 5 days. Price varies according to unladen weight for 30-day permit. | Yes |
| Alberta | Varies based upon mileage and net weight factor for 3 days. | No |
| Arizona | Varies based upon mileage and number of axles for 96 hours | No |
| Arkansas | \$33 for 72 hours | No |
| British Columbia | 1/12 of annual registration fee for vehicle | No |

| | | |
|---------------------------|---|-------------------|
| | weight | |
| California | \$45 power unit for 4 days and \$30 fuel tax permit for 4 days | Yes |
| Colorado | \$60 to \$80 depending on weight for 72 hours | No |
| Connecticut | \$15 for 72 hours | Yes |
| Delaware | \$15 for 72 hours | Yes |
| District of Columbia | Trip permits are valid for a period of six days from their date of issuance to the expiration date. \$50 fee. | Yes |
| Florida | \$30 for 10 days | Yes |
| Georgia | \$30 for 72 hours | Yes |
| Idaho | \$60 single unit/\$120 combination for 120 hours. | No |
| Illinois | \$19 for 72 hours | Yes |
| Indiana | \$15 for 72 hours | No |
| Iowa | \$10 for 72 hours | Yes |
| Kansas | \$26 for 72 hours | No |
| Kentucky | \$40 for 10 days | Yes |
| Louisiana | \$50 for 48 hours | Yes |
| Maine | \$25 for 72 hours | Yes |
| Manitoba | Varies based on mileage and vehicleweight | No |
| Maryland | \$15 for 72 hours | Yes |
| Massachusetts | \$15 for 72 hours | Yes |
| Michigan | \$20 for 72 hours | Yes |
| Minnesota | \$15 for 120 hours | Yes |
| Mississippi | <i>\$25 for 72 hours</i> | <i>No</i> |
| Missouri | \$10 for 72 hours | Yes |
| Montana | \$10/Under 200 distance for 72 hours \$15/201-400 distance for 72 hours \$20/Over 400 distance for 72 hours | Yes |
| Nebraska | \$25 for 72 hours | No |
| Nevada | \$5 plus 15 cents per mile for 24 hours | No |
| New Brunswick | \$23 for unladen vehicle \$81 truck, \$161 truck tractor for 5 days | Yes |
| New Hampshire | \$15 for 72 hours | Yes |
| New Jersey | \$25 for 72 hours | No |
| New Mexico | Varies upon mileage and vehicle Weight for 48 hours | No |
| New York | \$15 for 72 hours | Yes |
| Newfoundland and Labrador | \$50 truck, \$100 truck tractor for various validation periods | Info not provided |
| North Carolina | \$15 for 10 days | Yes |
| North Dakota | \$20 for 72 hours | No |
| Nova Scotia | \$50 truck, \$100 truck tractor for 30 days | Info not provided |
| Ohio | \$15 for 72 hours | Yes |

| | | |
|----------|-------------------|-----|
| Oklahoma | \$12 for 72 hours | Yes |
|----------|-------------------|-----|

IRP Trip Permits (Cont.)

| Jurisdiction | Cost of Trip Permit | Obtained Prior to Entry |
|---------------------|--|--|
| Ontario | \$75 truck \$132 truck tractor for 30 days | Yes |
| Oregon | \$21 for 10 days | No |
| Pennsylvania | \$15 for 72 hours | Yes |
| Quebec | \$38 (Canadian) for 10 days | Yes |
| Rhode Island | \$25 for 72 hours | Yes |
| Saskatchewan | Varies by weight and distance for 24 hours | Yes |
| South Carolina | \$15 for 72 hours (each unit) | Yes |
| South Dakota | \$15 for 72 hours | Yes |
| Tennessee | \$30 for 72 hours | Yes |
| Texas | \$25 for 72 hours | Yes |
| Utah | \$25 for 96 hours or \$50 for combination | No |
| Vermont | \$15 for 72 hours | Yes |
| Virginia | \$15 for 10 days | Yes |
| Washington | \$10 for 3 days | Yes |
| West Virginia | \$24 for 5 days | Yes |
| Wisconsin | \$15 for 72 hours | Yes |
| Wyoming | \$20 single/\$40 combination for 96 hours | No |

MISSISSIPPI “Schedule A”

Appendix B

Form 75-11-08;1-1-000 (Rev. 8/03)

Page _____ of _____

INTERNATIONAL REGISTRATION PLAN APPLICATION STATE OF MISSISSIPPI SCHEDULE A

Please Print or Type

| | | | | | | | | | | | | | | | | | |
|---------------------------|--|--|-----------------|--|--|--|--|--|----------------|--|--|--------------|--|--|--------------|--|--|
| Account Name | | | DBA Name | | | License Year | | | Account Number | | | Fleet Number | | | FEIN | | |
| Business Physical Address | | | Mailing Address | | | Person to contact regarding application: | | | SSN | | | | | | | | |
| City | | | County | | | State | | | Zip | | | City | | | State | | |
| County | | | State | | | Zip | | | City | | | State | | | Phone Number | | |
| City | | | County | | | State | | | Zip | | | City | | | State | | |
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| County | | | State | | | Zip | | | City | | | State | | | Phone Number | | |
| City | | | County | | | State | | | | | | | | | | | |

Remember:

- All lease agreements and proof of payments of the Federal Heavy Vehicle Use Tax (current tax period) (see Chapter 5.0, **Federal Heavy Vehicle Use Tax**), an application bill of sale copy must accompany your prorate application, and a title or title application, or the application will not be processed.
- As you select the jurisdictions for registration, remember that you may not drop or remove jurisdictions from a fleet during the registration year. However, you may add jurisdictions at any time.

For all applications, please complete the front of the application in the following manner, beginning at the top left-hand side.

ACCOUNT NAME: Account name should be the full name of the operating registrant. If incorporated, put name of corporation as listed with Secretary of State. If leased on to another, put your name/name of lessor. Example: Doe, John/Fast Freight.

BUSINESS ADDRESS: The address where the registrant has an established place of business, where operational records of that fleet are maintained and where records could be made available and where mileage is accrued by that fleet. This **MUST** be a Mississippi physical location. This can not be a post office number.

DBA NAME: If you are doing business as another name other than the account name, please list that name in this area.

MAILING ADDRESS: The address where the registrant desires his billing notice and registration credentials to be mailed and /or where the applicant desires correspondence to be mailed or directed. Zip codes must be shown. If this is the same as your business address, write "same".

LICENSE YEAR: The year in which you are renewing or setting up an account for.

FLEET: A fleet is one or more apportionable vehicles. If more than one fleet is submitted in the same name, designate as 001, 002, etc. The purpose of separate fleets is for trucks traveling in different states.

ACCOUNT NUMBER: The number permanently assigned to each previously registered apportioned account. This number is shown on all bills, cab cards, computer printouts and correspondence. If you have not had an apportioned tag in prior years, leave this space blank and the Department of Revenue will assign you an account number.

PERSON TO CONTACT: Person to contact during normal business hours who handles the paperwork or who is familiar with the requirements of the application. Be sure to include area code and telephone number. Must be publicly listed in the fleet applicant's name.

Column 1 - OWNER'S EQUIPMENT NUMBER: Shows the equipment or unit number assigned by applicant to the vehicle(s). OEN must be (6) digits or less and tractors and trailers cannot have the same number. The number may be alpha or numeric. If you do not indicate an OEN number, we will assign one for you.

Column 2- YEAR: The year the vehicle was manufactured.

Column 3- MAKE: The make of the vehicle. Use the abbreviations as shown in Appendix A.

Column 4- VEHICLE IDENTIFICATION NUMBER: The complete vehicle identification number (serial number) as shown on the vehicle title or Manufacture's Statement of Origin.

Column 5- TYPE: Use the abbreviations listed on the application. See vehicle type definitions in Appendix A.

Column 6- AXLES: The number of axles for each individual unit.

Column 7- SEATS/BUS: The number of seats, including the driver's seat.

Column 8- FUEL: Type of fuel used by each power unit. Use the abbreviations listed on the application.

Column 9- UNLADEN (EMPTY) WEIGHT: The empty weight of each individual unit.

Column 10- COMBINED GROSS WEIGHT: The gross weight of the power unit plus the gross weight of the trailer. Plus payload = Combined Gross Weight.

Column 11- COST OF VEHICLE: Actual price of the vehicle paid by the current owner, before trade-in and sales tax, but including accessories or modifications attached to the vehicle or the value at time of registration.

Column 12- PURCHASE DATE: Month, day and year the vehicle was purchased by the current owner. If a lease is involved, show this date above the purchase date. We need both dates.

Column 13- NAME OF LESSOR: Complete name of the vehicle owner as it appears on the title, or on the application for title, if other than the prorate applicant.

Column 14- TITLE NUMBER: Number shown on a Mississippi title or title application. A license will not be issued if the vehicle is required to be titled and you have not done so. Title applications will not be accepted on vehicles owned more than 90 days.

Column 15- PREVIOUS LICENSE NUMBER: Enter year and number of last Mississippi registration. In the event this is a first Mississippi registration, must see a copy of previous state registration.

Column 16- USDOT # VEHICLE LEVEL: The carrier responsible for safety
: If short term lease, record the USDOT number of the **Registrant** at the vehicle level.
: If a long term lease, the USDOT number of the **actual motor carrier** responsible for safety.

Column 17- YES/NO: Indicate whether the carrier responsible for safety is expected to change during the registration period.

Column 18- FED ID/TIN VEHICLE LEVEL: Enter the Federal Identification Number of the carrier responsible for safety.

Column 19- DELIVERY DATE OF VEHICLE: Month, day and year a newly purchased vehicle was delivered to owner, if different from purchase date.

SIGNATURE: Application must be signed and dated by an authorized company employee. Unsigned applications will be returned.

FORM MUST BE FILLED OUT COMPLETELY WHICH INCLUDES:

TELEPHONE #

FAX #

USDOT #

FEIN #

SSN #

MISSISSIPPI Schedule “B”

INTERNATIONAL REGISTRATION PLAN APPLICATION

STATE OF MISSISSIPPI

SCHEDULE B
Page _____ of _____

| | | | | | | |
|--------------|-------|--|--------------|----------------|--------------|--|
| Account Name | | Business Street Address (Where Records are Maintained) | | | City | |
| County | State | Zip | License Year | Account Number | Fleet Number | |

A. Mark "X" in box for each state where you are filing for proportional registration.
 B. Mark "X" if estimated miles.
 C. List Mileage for each jurisdiction in which this fleet traveled July 1, _____ through June 30, _____.

| A. STATE | B. C. MILES | A. STATE | B. C. MILES | A. STATE | B. C. MILES |
|--|-------------|--|-------------|--|-------------|
| <input type="checkbox"/> AL (Alabama) | | <input type="checkbox"/> MN (Minnesota) | | <input type="checkbox"/> UT (Utah) | |
| <input type="checkbox"/> AZ (Arizona) | | <input type="checkbox"/> MS (Mississippi) | | <input type="checkbox"/> VT (Vermont) | |
| <input type="checkbox"/> AR (Arkansas) | | <input type="checkbox"/> MO (Missouri) | | <input type="checkbox"/> VA (Virginia) | |
| <input type="checkbox"/> CA (California) | | <input type="checkbox"/> MT (Montana) | | <input type="checkbox"/> WA (Washington) | |
| <input type="checkbox"/> CO (Colorado) | | <input type="checkbox"/> NE (Nebraska) | | <input type="checkbox"/> WV (West Virginia) | |
| <input type="checkbox"/> CT (Connecticut) | | <input type="checkbox"/> NV (Nevada) | | <input type="checkbox"/> WI (Wisconsin) | |
| <input type="checkbox"/> DE (Delaware) | | <input type="checkbox"/> NH (New Hampshire) | | <input type="checkbox"/> WY (Wyoming) | |
| <input type="checkbox"/> DC (District of Columbia) | | <input type="checkbox"/> NJ (New Jersey) | | | |
| <input type="checkbox"/> FL (Florida) | | <input type="checkbox"/> NM (New Mexico) | | <input type="checkbox"/> AB (Alberta) | |
| <input type="checkbox"/> GA (Georgia) | | <input type="checkbox"/> NY (New York) | | <input type="checkbox"/> BC (British Columbia) | |
| <input type="checkbox"/> ID (Idaho) | | <input type="checkbox"/> NC (North Carolina) | | <input type="checkbox"/> MB (Manitoba) | |
| <input type="checkbox"/> IL (Illinois) | | <input type="checkbox"/> ND (North Dakota) | | <input type="checkbox"/> NB (New Brunswick) | |
| <input type="checkbox"/> IN (Indiana) | | <input type="checkbox"/> OH (Ohio) | | <input type="checkbox"/> NF (Newfoundland) | |
| <input type="checkbox"/> IA (Iowa) | | <input type="checkbox"/> OK (Oklahoma) | | <input type="checkbox"/> NS (Nova Scotia) | |
| <input type="checkbox"/> KS (Kansas) | | <input type="checkbox"/> OR (Oregon) | | <input type="checkbox"/> ON (Ontario) | |
| <input type="checkbox"/> KY (Kentucky) | | <input type="checkbox"/> PA (Pennsylvania) | | <input type="checkbox"/> PE (Prince Edward Island) | |
| <input type="checkbox"/> LA (Louisiana) | | <input type="checkbox"/> RI (Rhode Island) | | <input type="checkbox"/> QC (Quebec) | |
| <input type="checkbox"/> ME (Maine) | | <input type="checkbox"/> SC (South Carolina) | | <input type="checkbox"/> SK (Saskatchewan) | |
| <input type="checkbox"/> MD (Maryland) | | <input type="checkbox"/> SD (South Dakota) | | | |
| <input type="checkbox"/> MA (Massachusetts) | | <input type="checkbox"/> TN (Tennessee) | | | |
| <input type="checkbox"/> MI (Michigan) | | <input type="checkbox"/> TX (Texas) | | | |
| | | | | TOTAL MILES | |

Explain in detail the scope of operation for any estimated mileage:

(FOR OFFICE USE ONLY)

Instructions For Completing MISSISSIPPI Schedule B

Complete the top portion of the Schedule B as the information appears at the front of the Schedule A: Name of Applicant, Business Address, License Year, Fleet Number, and Account Number.

The period to be used to report mileage is the federal mileage year, July 1 through June 30. Use the most current complete federal mileage year. To report mileage traveled by your fleet.

Provide actual or estimated distance for all jurisdictions in which the fleet travels. Place an "X" in the box beside each jurisdiction where the fleet will be registered. MILEAGE MUST BE PROVIDED FOR EACH JURISDICTION MARKED. List the total fleet distance traveled in the appropriate space next to every state you travel, including non-member states. Total the distance and enter at the end of the last column.

NOTE: If estimated distance are to be used, we can enter the distance for you based on an IRP estimated mileage chart.

Application Checklist

To prevent processing delays, please take the time to carefully check your application.

DID YOU:

- ___ 1. List the correct IRP account number and fleet number at the top of all pages of the application?
- ___ 2. Indicate the license year in the appropriate space?
- ___ 3. Check the "Type of Operation" on the application?
- ___ 4. Attach proof of payment of the Federal Heavy Vehicle Use Tax, if applicable?
- ___ 5. Provide a contact person and telephone number?
- ___ 6. Make sure that all vehicle information is accurate and legible is provided?
- ___ 7. Make sure that the complete vehicle information number (VIN) is provided?
- ___ 8. Sign the application(s) where indicated?
- ___ 9. Write distance next to jurisdictions and check ("X") if you want to prorate?
- ___ 10. List USDOT number and FEIN number at both the account and vehicle level?
- ___ 11. Keep copies for your records?

Appendix C

Contact Information for Mississippi

IRP - PRORATE INQUIRIES

Department of Revenue IRP Section

Physical Address

Mailing Address

1577 Springridge Road

P.O. Box 1140

Raymond, MS 39154

Jackson, MS 39215-1140

601-923-7142

IFTA

Department of Revenue Petroleum Division

Physical Address

Mailing Address

1577 Springridge Road

P.O. Box 1140

Raymond, MS 39154

Jackson, MS 39215-1140

601-923-7150

OPERATING AUTHORITY & UCR

Mississippi Department of Transportation

Physical Address

Mailing Address

412 E. Woodrow Wilson

412 E. Woodrow Wilson

Jackson, MS 39216

Jackson, MS 39216

601-359-9740

1-888-737-0061

COMMERICAL TRIP PERMITS & OVERSIZE/OVERWEIGHT PERMITS

Mississippi Department of Transportation

Physical Address

Mailing Address

412 East Woodrow Wilson

P.O. Box 1850

Jackson, MS 39216

Jackson, MS 39215-1850

601-359-1717

1-888-737-0061

US DEPARTMENT OF TRANSPORTATION

Apply for or DOT Number www.usdotnumberregistration.com

601-965-4219

IRP JURISDICTIONS (Subject to change by the Jurisdictions)Alabama

| | | |
|------------------------------------|------------|----------------|
| Department of Revenue | IRP | (334) 242-2999 |
| Motor Vehicle Division | Motor Fuel | (334) 242-9606 |
| International Registration Section | Authority | (334) 242-5176 |
| PO Box 327620 | Oversize | (334) 242-1092 |
| Montgomery, AL 36132-7620 | | |

Alberta

| | | |
|---|------------|----------------|
| Alberta Infrastructure | IRP | (403) 297-2920 |
| Motor Vehicle Division | Motor Fuel | (780) 427-3044 |
| Prorate/Commercial Service | Authority | (202) 358-7028 |
| 1 st Floor, 803 Manning Road | Oversize | (703) 522-4200 |
| Calgary, AB T2E 7M8 | | |

Arizona

| | | |
|------------------------|------------|----------------|
| Motor Vehicle Division | IRP | (602) 712-6775 |
| 1801 W. Jefferson St. | Motor Fuel | (602) 712-6775 |
| Mail Drop 527M | Authority | Not Required |
| Phoenix, AZ 85007 | Oversize | (602) 712-7346 |

Arkansas

| | | |
|-------------------------|------------|----------------|
| Office of Motor Vehicle | IRP | (501) 682-4653 |
| IRP Unit | Motor Fuel | (501) 682-4800 |
| PO Box 8091 | Authority | (501) 569-2358 |
| Little Rock, AR 72203 | Oversize | (501) 569-2381 |

British Columbia

| | | |
|--------------------------------------|------------|----------------|
| Interjurisdictional Licensing Office | IRP | (604) 443-4450 |
| ICBC Prorate | Motor Fuel | (604) 387-3368 |
| PO Box 7500, Stn Terminal | Authority | (604) 660-5454 |
| Vancouver, BC CN V6B 5R9 | Oversize | (604) 387-4404 |

California

| | | |
|------------------------------|------------|----------------|
| Department of Motor Vehicles | IRP | (916) 657-7971 |
| IRP Program | Motor Fuel | (916) 322-9669 |

PO Box 932320
Sacramento, CA 94232-3200

Authority (916) 657-8153
Oversize (916) 654-4961

Colorado

Motor Vehicle Division
IRP Section
1881 Pierce St, Room 114
Lakewood, CO 80214

IRP (303) 205-5602
Motor Fuel (303) 205-2982
Authority (303) 894-2000 ext. 364
Oversize (303) 757-9539

Connecticut

Department of Motor Vehicles
IRP Unit
60 State St. Room 104
Wethersfield, CT 06161-1010

IRP (860) 263-5281
Motor Fuel (860) 541-3222
Authority (860) 263-5281
Oversize (860) 594-2874

Delaware

Motor Fuel Tax Administration
IRP Unit
P. O. Drawer 7065
Dover, DE 19903-7065

IRP (302) 744-2701
Motor Fuel (302) 744-2701
Authority (302) 744-2701
Oversize (302) 744-2701

District of Columbia

Department of Motor Vehicles
International Registration Plan
Brentwood Service Center
Washington, DC 20018

IRP (202) 727-6426
Motor Fuel (202) 727-6426
Authority (202) 727-6426
Oversize (202) 727-6426

Florida

Division of Motor Vehicle
Neil Kirkwood Building
2900 Apalachee Parkway
Tallahassee, FL 32399

IRP (904) 488-6921
Motor Fuel (904) 488-6921
Authority No Regulation
Oversize (904) 488-4961

Georgia

Georgia Motor Vehicle Services
P.O. Box 16909
Atlanta, GA 30321

IRP (404) 968-3800
Motor Fuel (404) 675-6182
Authority (404) 675-6182
Oversize (678) 413-8830

Idaho

Idaho Transportation Department
Division of Motor Vehicles
PO Box 7129
Boise, ID 83707-1129

| | |
|------------|----------------|
| IRP | (208) 334-8611 |
| Motor Fuel | (208) 334-8692 |
| Authority | (208) 334-0332 |
| Oversize | (208) 334-8420 |

Illinois

Vehicle Service Department
Commercial & Farm Truck Division
Howlett Building Room 300
Springfield, IL 62756

| | |
|------------|-------------------------------------|
| IRP | (217) 785-1800 |
| Motor Fuel | (217) 785-5869 |
| Authority | (217) 782-4654 |
| Oversize | (217) 782-6271 or (217) 782-8967 |

Indiana

Department of Revenue
Motor Carrier Services Division
5252 Decatur Blvd. St. R
Indianapolis, IN 46241

| | |
|------------|----------------|
| IRP | (317) 615-7340 |
| Motor Fuel | (800) 829-1040 |
| Authority | (317) 615-7290 |
| Oversize | (317) 615-7320 |

Iowa

Motor Vehicle Division
Office of Motor Carrier Service
P. O. Box 10382
Des Moines, IA 50306-0382

| | |
|------------|----------------|
| IRP | (515) 237-3258 |
| Motor Fuel | (515) 237-3224 |
| Authority | (515) 237-3364 |
| Oversize | (515) 237-3264 |

Kansas

Department of Revenue
Division of Vehicles
Motor Carrier Services Bureau
Robert B. Docking Office Bldg, 1st Floor
Topeka, KS 66626

| | |
|------------|----------------|
| IRP | (785) 271-3145 |
| Motor Fuel | (785) 296-4458 |
| Authority | (785) 271-3100 |
| Oversize | (785) 296-7400 |

Kentucky

Kentucky Transportation Cabinet
IRP Section
PO Box 2323
Frankfort, KY 40602-2323

| | |
|------------|----------------|
| IRP | (502) 564-4120 |
| Motor Fuel | (502) 564-4540 |
| Authority | (502) 564-4540 |
| Oversize | (502) 564-4540 |

Louisiana

| | | |
|----------------------------------|------------|----------------|
| Office of Motor Vehicles | IRP | (225) 925-6270 |
| IRP Unit | Motor Fuel | (225) 925-7656 |
| 7979 Independence Blvd, Room 101 | Authority | (225) 342-4414 |
| Baton Rouge, LA 70806 | Oversize | (225) 343-2345 |

Maine

| | | |
|--------------------------|------------|----------------|
| Motor Carrier Services | IRP | (207) 624-9000 |
| Bureau of Motor Vehicles | Motor Fuel | (207) 624-9000 |
| 29 State House Station | Authority | (207) 624-9000 |
| Augusta, ME 04330 | Oversize | (207) 624-9000 |

Manitoba

| | | |
|---------------------------------|------------|----------------|
| Commercial Vehicle Registration | IRP | (204) 985-7775 |
| 100-234 Donald Street, Box 6300 | Motor Fuel | (204) 945-7380 |
| Winnipeg, MB R3C 4A4 | Authority | (204) 945-7380 |
| | Oversize | (204) 945-7380 |

Maryland

| | | |
|------------------------------------|------------|----------------|
| Motor Vehicle Administration | IRP | (410) 424-3014 |
| Motor Carrier Services Sec Rm. 120 | Motor Fuel | (410) 799-4009 |
| 6601 Ritchie Highway, NE | Authority | (410) 333-6013 |
| Glen Burnie, MD 21062 | Oversize | (410) 787-7647 |

Massachusetts

| | | |
|----------------------------|------------|----------------|
| Registry of Motor Vehicles | IRP | (617) 351-9320 |
| IRP Section | Motor Fuel | (617) 887-5040 |
| 25 Newport Ave. Ext. | Authority | (617) 305-3559 |
| Quincy, MA 02171 | Oversize | (508) 624-7446 |

Michigan

| | | |
|------------------------|------------|----------------|
| Department of State | IRP | (517) 322-1097 |
| IRP Unit | Motor Fuel | (517) 373-3180 |
| 7064 Crowner Drive | Authority | (517) 334-6445 |
| Lansing, MI 48918-9915 | Oversize | (517) 373-2120 |

Minnesota

| | | |
|---------------------------------------|------------|----------------|
| Driver and Vehicles Services Division | IRP | (651) 205-4141 |
| 445 Minnesota Street | Motor Fuel | (651) 296-0898 |
| Suite 188 | Authority | (651) 405-6060 |
| St. Paul, MN 55101 | Oversize | (651) 405-6000 |

Mississippi

| | | |
|------------------------|------------|----------------|
| Department of Revenue | IRP | (601) 923-7142 |
| Prorate Section | Motor Fuel | (601) 923-7142 |
| PO Box 1140 | Authority | (601) 961-5435 |
| Jackson, MS 39215-1140 | Oversize | (601) 944-9200 |

Missouri

| | | |
|-------------------------------------|------------|----------------|
| Missouri Hwy Reciprocity Commission | IRP | (573) 751-6433 |
| PO Box 893 | Motor Fuel | (573) 751-6433 |
| Jefferson City, MO 65105-0893 | Authority | (573) 751-7108 |
| | Oversize | (800) 877-8499 |

Montana

| | | |
|--------------------------------|------------|----------------|
| Montana Dept of Transportation | IRP | (406) 444-6130 |
| Motor Carrier Services | Motor Fuel | (406) 444-6130 |
| PO Box 4639 | Authority | (406) 444-6199 |
| Helena, MT 59620 | Oversize | (406) 444-6130 |

Nebraska

| | | |
|----------------------------------|------------|----------------|
| Department of Motor Vehicles | IRP | (888) 622-1222 |
| Interstate Registration Division | Motor Fuel | (888) 622-1222 |
| P. O. Box 94729 | Authority | (888) 622-1222 |
| Lincoln, NE 68509-4729 | Oversize | (402) 479-4775 |

Nevada

| | | |
|---|------------|----------------|
| Department of Motor Veh & Public Safety | IRP | (775) 684-4711 |
| Motor Carrier Branch | Motor Fuel | (702) 684-4612 |
| 555 Wright Way | Authority | (702) 684-4612 |
| Carson City, NV 89711 | Oversize | (702) 684-4612 |

Newfoundland

| | | |
|----------------------------------|------------|----------------|
| Dept of Government Serv. & Lands | IRP | (709) 729-4921 |
| PO Box 8710 | Motor Fuel | (709) 729-4921 |
| St. John's NF, Canada A1B 4J5 | Authority | (709) 729-4921 |
| | Oversize | (709) 729-4921 |

New Brunswick

Department of Public Safety
PO Box 6000
Frederickton, NB E3B 5H1

| | |
|------------|----------------|
| IRP | (506) 453-2407 |
| Motor Fuel | (506) 453-2407 |
| Authority | (506) 453-2407 |
| Oversize | (506) 453-2407 |

New Hampshire

Division of Safety
IRP Section
23 Hazen Drive
Concord, NH 03305

| | |
|------------|----------------|
| IRP | (603) 271-2196 |
| Motor Fuel | (603) 271-2311 |
| Authority | (603) 271-2447 |
| Oversize | (603) 271-2691 |

New Jersey

Department of Transportation
Division of Motor Vehicles
Motor Carrier Unit, IRP Section
225 E State Street, PO 178
Trenton, NJ 08666-0178

| | |
|------------|----------------|
| IRP | (609) 633-9399 |
| Motor Fuel | (609) 633-9400 |
| Authority | (609) 633-9401 |
| Oversize | (609) 633-9402 |

New Mexico

New Mexico Taxation & Rev. Dept
Motor Vehicle Div (IRP)
Vehicle Services Bureau Rm. 2129
PO Box 5188
Santa Fe, NM 87502-5188

| | |
|------------|----------------|
| IRP | (505) 476-1551 |
| Motor Fuel | (505) 827-0386 |
| Authority | (505) 827-4515 |
| Oversize | (505) 827-0392 |

New York

Department of Motor Vehicle
International Registration Bureau
PO Box 2850-ESP
Albany, NY 12220-0850

| | |
|------------|----------------|
| IRP | (518) 473-5834 |
| Motor Fuel | (518) 457-8581 |
| Authority | (518) 457-1017 |
| Oversize | (518) 457-1155 |

North Carolina

Division of Motor Vehicles
IRP Section
1425 Rock Quarry Rd, Suite 100
Raleigh, NC 27610

| | |
|------------|----------------|
| IRP | (919) 861-3720 |
| Motor Fuel | (919) 733-3409 |
| Authority | (919) 733-7631 |
| Oversize | (919) 733-7154 |

North Dakota

Department of Transportation
Motor Vehicle Division
Motor Carrier Section
608 E Blvd Ave
Bismarck, ND 58505-0780

| | |
|------------|----------------|
| IRP | (701) 328-2725 |
| Motor Fuel | (701) 328-3239 |
| Authority | (701) 328-2725 |
| Oversize | (701) 328-2621 |

Nova Scotia

Service and Municipal Relations
Revenue Compliance & Registry Serv.
PO Box 2734
Halifax, NS B3J 3P7

| | |
|------------|----------------|
| IRP | (902) 424-9312 |
| Motor Fuel | (902) 424-6964 |
| Authority | (902) 424-6964 |
| Oversize | (902) 424-6964 |

Ohio

Bureau of Motor Vehicles
PO Box 16520
Columbus, OH 43266-0020

| | |
|------------|----------------|
| IRP | (614) 752-7587 |
| Motor Fuel | (614) 466-3410 |
| Authority | (614) 466-7257 |
| Oversize | (614) 777-0224 |

Oklahoma

Oklahoma Corporation Commission
Transportation Division
2101 N. Lincoln Blvd
Oklahoma City, OK 73105

| | |
|------------|----------------|
| IRP | (405) 521-3036 |
| Motor Fuel | (405) 521-3241 |
| Authority | (405) 421-2253 |
| Oversize | (405) 425-2390 |

Ontario

Ministry of Transportation
Licensing & Control Branch-Operation
1201 Wilson Avenue
Downsview, ON M3M 1J8

| | |
|------------|----------------|
| IRP | (416) 235-3923 |
| Motor Fuel | (416) 235-3923 |
| Authority | (416) 235-3923 |
| Oversize | (416) 235-3923 |

Oregon

Motor Carrier Transportation
550 Capitol Street NE
Salem, OR 97301-2530

| | |
|------------|----------------|
| IRP | (503) 378-6699 |
| Motor Fuel | (503) 378-6699 |
| Authority | (503) 378-6699 |
| Oversize | (503) 378-2568 |

Pennsylvania

| | | |
|---------------------------------|------------|----------------|
| Safety Administration | IRP | (717) 783-0608 |
| Commercial Registration Section | Motor Fuel | (717) 783-2158 |
| PO Box 68285 | Authority | (717) 787-5933 |
| Harrisburg, PA 17106-8285 | Oversize | (717) 787-5933 |

Prince Edward Island

| | | |
|-------------------------------------|------------|----------------|
| Department of Transportation | IRP | (902) 368-5202 |
| PO Box 2000 | Motor Fuel | (902) 368-5202 |
| Charlottetown, Prince Edward Island | Authority | (902) 368-5202 |
| Canada C1A 7N8 | Oversize | (902) 368-5202 |

Quebec

| | | |
|-----------------------------------|------------|----------------|
| Societe De L'Assurance Automobile | IRP | (418) 528-4343 |
| 333, Boulevard Jean Lesage C-3-13 | Motor Fuel | (418) 652-5306 |
| Quebec City, QC Canada G1K 8J6 | Authority | (418) 528-3280 |
| | Oversize | (418) 644-5593 |

Rhode Island

| | | |
|----------------------|------------|----------------|
| IRP Services Section | IRP | (401) 728-6692 |
| 45 Park Place | Motor Fuel | (401) 728-6692 |
| Pawtucket, RI 02860 | Authority | (401) 222-3500 |
| | Oversize | (401) 728-6692 |

Saskatchewan

| | | |
|---------------------------|------------|----------------|
| Motor Vehicle Division | IRP | (306) 751-1200 |
| Central Issuing | Motor Fuel | (306) 787-7749 |
| 2260 11 th Ave | Authority | (306) 775-6599 |
| Regina, SK CN S4P 2N7 | Oversize | (306) 775-4036 |

South Carolina

| | | |
|--------------------------|------------|----------------|
| SC Dept of Public Safety | IRP | (803) 896-3870 |
| IRP Section | Motor Fuel | (803) 737-4872 |
| PO Box 1498 | Authority | (803) 737-5195 |
| Blythewood, SC 29016 | Oversize | (803) 737-1279 |

South Dakota

| | | |
|--------------------------------|------------|----------------|
| Department of Revenue | IRP | (605) 773-3314 |
| Prorate & Commercial Licensing | Motor Fuel | (605) 773-5335 |
| 445 E. Capital Avenue | Authority | (605) 773-3201 |
| Pierre, SD 57501-3100 | Oversize | (605) 698-3925 |

Tennessee

| | | |
|-----------------------|------------|----------------|
| Department of Revenue | IRP | (615) 399-4265 |
| Motor Carrier Section | Motor Fuel | (615) 741-3394 |
| 301 Plus Park Blvd | Authority | (615) 741-2974 |
| Nashville, TN 37217 | Oversize | (615) 741-3821 |

Texas

| | | |
|--|------------|----------------|
| Department of Transportation | IRP | (512) 465-7570 |
| Vehicle Titles & Registration Division | Motor Fuel | (512) 463-4600 |
| 4000 Jackson Ave. | Authority | (512) 463-7079 |
| Austin, TX 78779 | Oversize | (512) 465-1784 |

Utah

| | | |
|---------------------------------|------------|----------------|
| Utah Division of Motor Vehicles | IRP | (801) 297-6800 |
| 210 North 1950 West | Motor Fuel | (801) 535-4848 |
| Salt Lake City, UT 84134 | Authority | (801) 530-6662 |
| | Oversize | (801) 965-4508 |

Vermont

| | | |
|------------------------------|------------|----------------|
| Department of Motor Vehicles | IRP | (802) 828-2071 |
| National Life Building | Motor Fuel | (802) 828-2070 |
| Drawer 33 | Authority | No Regulation |
| Montpelier, VT 05603-0001 | Oversize | (802) 828-2064 |

Virginia

| | | |
|------------------------------|------------|----------------|
| Department of Motor Vehicles | IRP | (866) 878-2582 |
| 2300 West Broad Street | Motor Fuel | (804) 367-0479 |
| PO Box 27412 | Authority | (804) 367-0479 |
| Richmond, VA 23269-0001 | Oversize | (804) 786-2787 |

Washington

| | | |
|-----------------------------|------------|----------------|
| Department of Licensing | IRP | (360) 664-1811 |
| Prorate & Fuel Tax Services | Motor Fuel | (360) 753-3256 |
| PO Box 9228 | Authority | (360) 753-3111 |
| Olympia, WA 98507-9036 | Oversize | (360) 664-9494 |

West Virginia

Division of Motor Vehicles
1800 Kanawha Blvd E.
Bldg. 3, Room 138
Charleston, WV 25317

| | |
|------------|-------------------------------------|
| IRP | (304) 558-3629 or (304) 558-3631 |
| Motor Fuel | (304) 558-3333 |
| Authority | (304) 340-0417 |
| Oversize | (304) 558-0384 |

Wisconsin

Division of Motor Vehicles
Motor Carrier Services Section
PO Box 7911
Madison, WI 53707-7911

| | |
|---------------|----------------|
| IRP | (608) 266-9900 |
| Motor Carrier | (608) 267-4382 |
| Authority | (608) 266-1356 |
| Oversize | (608) 266-7320 |

Wyoming

Department of Transportation
IRP Section
5300 Bishop Blvd
Cheyenne, WY 82009-3340

| | |
|------------|-------------------------------------|
| IRP | (307) 777-4829 |
| Motor Fuel | (307) 777-4827 or (307) 777-4828 |
| Authority | (307) 777-4859 |
| Oversize | (307) 777-4376 |

Appendix D

Glossary Definitions

Ad Valorem - a tax charged by some jurisdictions in proportion to the estimated value of the vehicle.

Allocated Vehicle – vehicle to which a particular state’s basic registration tag or apportioned registration tag is attached upon payment of the state’s full basic registration fee. A portion of each fleet of one-way vehicles is “allocated” to each jurisdiction into or through which the fleet travels (each vehicle of the fleet need not enter every jurisdiction).

Applicant - a Person in whose name an application is filed for registration under the Plan.

Apportionable Fee - any periodic recurring fee or tax required for registering Vehicles, such as registration, license, or weight fees.

Apportionable Vehicle – means (except as provided below) any Power Unit that is used or intended for use in two or more Member Jurisdictions and that is used for the transportation of persons for hire or designed, used, or maintained primarily for the transportation of property, and:

- (i) has two Axles and a gross Vehicle weight or registered gross Vehicle weight in excess of 26,000 pounds (11,793.401 kilograms), or
- (ii) has three or more Axles, regardless of weight, or
- (iii) is used in combination, when the gross Vehicle weight of such combination exceeds 26,000 pounds (11,793.401 kilograms).

A Recreational Vehicle, a Vehicle displaying Restricted Plates, a bus used in the transportation of chartered parties or a government-owned Vehicle, is not an Apportionable Vehicle; except that a Truck or Truck Tractor, or the Power Unit in a Combination of Vehicles having a gross Vehicle weight of 26,000 pounds (11,793.401 kilograms), or less, and a bus used in the transportation of chartered parties, nevertheless may be registered under the Plan at the option of the Registrant.

Apportioned Registration – registration that allows commercial vehicles to comply with registration requirements of more than one jurisdiction and to pay registration taxes and fees based on the percentage of operation in those jurisdictions.

Audit - the physical examination of a Registrant’s Operational Records, including source documents, to verify the distances reported in the Registrant’s

application for apportioned registration and the accuracy of the Registrant's record-keeping system for its Fleet. Such an examination may be of multiple Fleets for multiple years.

Axle - an assembly of a Vehicle consisting of two or more wheels whose centers are in one horizontal plane, by means of which a portion of the weight of a Vehicle and its load, if any, is continually transmitted to the roadway. For purposes of registration under the Plan, an —Axle|| is any such assembly whether or not it is load-bearing only part of the time.

Axle weight – the weight transmitted to the highway by an axle unit.

Base Jurisdiction – means the Member Jurisdiction, selected in accordance with Section 305, to which an Applicant applies for apportioned registration under the Plan or the Member Jurisdiction that issues apportioned registration to a Registrant under the Plan.

Base Plate – the tag issued by the base jurisdiction and is the only registration identification tag issued for the vehicle by any member jurisdiction. Base tags shall be identified by having the word “APPORTIONED” and the jurisdiction's name on the tag.

Bus (BS) – means a motor vehicle designed to carry more than 10 passengers.

Cab Card – an evidence of registration, other than a Plate, issued for an Apportioned Vehicle registered under the Plan by the Base Jurisdiction and carried in or on the identified vehicle.

Carrier – individual, partnership, or corporation engaged in the business of transporting persons or property.

Chartered Bus – a motor vehicle used as a limited passenger vehicle exclusively for the conveyance of a person or group of persons to whom or for whose use the vehicle is chartered at a fixed price for the use of the whole vehicle.

Chartered Party - a group of Persons who, pursuant to a common purpose and under a single contract, have acquired the exclusive use of a passenger-carrying Motor Vehicle to travel together as a group to a specified destination or for a particular itinerary, either agreed upon in advance or modified by the group after leaving the place of origin. This term includes services rendered to a number of passengers that a passenger carrier or its agent has assembled into a travel group through sales of a ticket to each individual passenger covering a round trip from one or more points of origin to a single advertised destination.

Combination of Vehicles – a Power Unit used in combination with one or more Trailers, Semi-Trailers, or Auxiliary Axles.

Combined Gross Weight – total empty weight of a combination of vehicles plus the total weight of the maximum load carried on that combination of vehicles.

Commercial Vehicle – vehicle that is used for the transportation of persons for compensation or profit; or, is designed or used primarily for the transportation of property.

Converter Gear – auxiliary axle undercarriage assembly with a fifth wheel and tow bar used to convert a semitrailer to a full trailer.

Credentials – the license tag, cab card, and decal issued to reflect the apportioned registration of a vehicle.

Double Bottom Combination – a combination of a power unit pulling two (2) semitrailers or a semitrailer and a full trailer.

Dump Truck (TK) – a truck whose contents are unloaded by tilting the truck bed backwards with the tailgate open.

Empty Weight – weight of a vehicle fully equipped for service, excluding the weight of any load.

Established Place of Business – means a physical structure located within the Base Jurisdiction that is owned or leased by the Applicant or Registrant and whose street address shall be specified by the Applicant or Registrant. This physical structure shall be open for business and shall be staffed during regular business hours by one or more persons employed by the Applicant or Registrant on a permanent basis (i.e., not an independent contractor) for the purpose of the general management of the Applicant's or Registrant's trucking-related business (i.e., not limited to credentialing, distance and fuel reporting, and answering telephone inquiries). The Applicant or Registrant need not have land line telephone service at the physical structure. Operational Records concerning the Fleet shall be maintained at this physical structure (unless such records are to be made available in accordance with the provisions of Section 1020). The Base Jurisdiction may accept information it deems pertinent to verify that an Applicant or Registrant has an Established Place of Business within the Base Jurisdiction.

Factory List Price – the manufacturer's retail price, excluding trade-in and sales tax, including accessories or modifications attached to the vehicle.

Federal Heavy Vehicle Use Tax – tax paid to the US Federal government by all interstate carriers with vehicles having a gross weight of 55, 000 lbs. / 24,947 kg or more.

Fifth Wheel Coupler – a device that is mounted on the vehicle chassis and that consists of a skid plate associated mounting brackets and latching mechanism that

couples or connects to a kingpin located on the other vehicle or component.

Fleet - one or more Apportionable Vehicles designated by a Registrant for distance reporting under the Plan.

Full Trailer – vehicle without motive power, designed for carrying people, or property, pulled by a motor vehicle, and so constructed that no part of its weight rests on the pulling vehicle.

Gross Vehicle Weight – the number of pounds derived by adding the weights on all the axles of a commercial vehicle.

Heavy Trailers – trailers weighing in excess of 8,000 lbs. loaded weight (axle weight when loaded).

ICC – the abbreviation for the former United States Interstate Commerce Commission. Now under the authority of the US Department of Transportation.

IRP - International Registration Plan.

Identification – see credentials.

In-Jurisdiction Distance – all of the distance operated during the Reporting Period or the distance estimated to be operated by a Fleet in a particular Member Jurisdiction for the Registration Year.

International Registration Plan – an agreement between member jurisdictions for prorating or apportioning registration fees based on fleet mileage traveled in each jurisdiction.

Interstate - Vehicle movement between or through two or more Jurisdictions.

Intrastate - Vehicle movement from one point within a Jurisdiction to another point within the same Jurisdiction.

Jurisdiction – a country or a state, province, territory, possession, or federal district of a country.

Lease - a transaction evidenced by a written document in which a Lessor vests exclusive possession, control, and responsibility for the operation of a Vehicle in a Lessee for a specific term. A long-term Lease is for a period of 30 calendar days or more. A short-term Lease is for a period of less than 30 calendar days.

Lessee - a Person that is authorized to have exclusive possession and control of a Vehicle owned by another under terms of a Lease agreement.

Lessor - a Person that, under the terms of a Lease agreement, authorizes another Person to have exclusive possession, control of, and responsibility for the operation of a Vehicle.

Light Trailers – trailers weighing 8,000 lbs. or less loaded weight (axle weight when loaded).

Loaded Trailers – the weight transmitted to the road through an axle or set of axles, when the vehicle is fully loaded.

Mileage Reporting Year – period of twelve (12) consecutive months immediately prior to July 1st of the year immediately preceding the commencement of the registration or license year for which apportioned registration is sought.

Mobile Home Toter (TR) – a motor vehicle designed without a fifth wheel and used exclusively for pulling mobile homes on their own axles.

Operational Records – source documents that evidence distance traveled by a Fleet in each Member Jurisdiction, such as fuel reports, trip sheets, and driver logs, including those which may be generated through on-board recording devices and maintained electronically, as required by the APM.

Owner - any individual, partnership, or corporation other than a lien-holder, holding legal title to a vehicle.

Pool Fleet - means a fleet of rental company trailers and semitrailers having a gross weight in excess of 6,000 lbs. /2,722 kg and used solely in pool operation, with no permanent base.

Power Unit - a Motor Vehicle (but not including an automobile or motorcycle), as distinguished from a Trailer, Semi-Trailer, or an Auxiliary Axle.

Private Carrier – individual, partnership, or corporation which utilizes its own trucks to transport its own freight.

Purchase Price – actual price of the vehicle paid by the current owner, excluding sales tax, including accessories or modifications attached to the vehicle. A trade-in cannot be used to reduce the taxable purchase price for IRP registration but is allowed for sales tax computations.

Reciprocity – the reciprocal grant by one Jurisdiction of operating rights or privileges to Properly Registered Vehicles registered by another Jurisdiction, especially but not exclusively including privileges generally conferred by Vehicle registration

Reciprocity Agreement – an agreement, arrangement, or understanding between two or more Jurisdictions under which each of the participating Jurisdictions grants reciprocal rights or privileges to Properly Registered Vehicles that are registered under the laws of other participating Jurisdictions.

Recreational Vehicle/Motor Home – a Vehicle used for personal pleasure or personal travel and not in connection with any commercial endeavor.

Registrant – a Person in whose name a Properly Registered Vehicle is registered.

Registration Card – see cab card.

Registration Year – the twelve month period during which the registration plates issued by the base jurisdiction are valid according to the laws of the base jurisdiction.

Rental Fleet – Vehicles the Rental Owner designates as a Rental Fleet and which are offered for rent with or without drivers.

Restricted Plate – a registration that has time (less than a full year), geographic area, mileage, or commodity restrictions (farm, log, or dealer tag).

Road Tractor (RT) – a motor vehicle designed without a fifth wheel and used for pulling other vehicles by means of a ball hitch and so constructed to carry only part of the weight of the vehicle being towed.

Semitrailer (ST) – vehicle without motive power designed for carrying people or property, pulled by a motor vehicle and constructed so that some part of its weight rests upon or is carried by the pulling vehicle.

Serial Number – see vehicle identification number.

Service Representative – one who furnishes facilities and services including sales, warehousing, motorized equipment and drivers under contract or other arrangements to a carrier for transportation of property by a household goods carrier.

Sublease - lease made to another person or company by the person or company to whom a vehicle is leased.

Tare Weight (Unladen Weight) – the actual weight of the vehicle including the cab, body and all accessories with which the vehicle is equipped for normal use on the highway excluding the weight of any load.

Total Distance – All distance, including that accrued on Trip Permits, operated by a Fleet of Apportioned Vehicles in all Member Jurisdictions during the Reporting Period.

Tow/Recovery Vehicle (TK) – a motor vehicle designed for towing and recovering vehicles which are wrecked, damaged, disabled, abandoned, or are replacements. Registered weight includes weight supported by wrecker.

Tow Dolly – see converter gear.

Tractor (TR) – motor vehicle designed and used to pull other vehicles and NOT constructed to carry a load other than part of the weight of the pulled vehicle and its load.

Trip Lease - lease of vehicle equipment to a carrier (lessee) for a single interstate movement. The term may also include a similar movement intrastate where such movement is authorized under the laws of the state.

Trip Permit – a permit issued by a Member Jurisdiction in lieu of apportioned or full registration.

Trip Records – records maintained on distances traveled for each unit on a monthly/quarterly basis and accumulate totals annually. The reporting period for actual distance traveled is July 1 to June 30 of the preceding year. The reporting period for estimated distance is for the projected registration year. These records are subject to audit by the base jurisdiction as well as host jurisdictions.

Truck (TK) - a Power Unit designed, used, or maintained primarily for the transportation of property.

Truck-Tractor (TR) – a Motor Vehicle designed and used primarily for drawing other Vehicles, but so constructed as to carry a load other than a part of the weight of the Vehicle and load so drawn.

Unladen Weight (Tare Weight) – the actual weight of the vehicle including the cab, body and all accessories with which the vehicle is equipped for normal use on the highway excluding the weight of any load.

VTR – the abbreviation for an Vehicle Trip Record (Same as an IVMR).

Vehicle Identification Number – identifying numbers and letters assigned to a vehicle for the purpose of titling and registration.

Appendix E

Tax Collector's Offices

You may drop your paperwork off at the Tax Collector's office and they will forward it to us if the county will accept the paperwork.

| COUNTY | PHONE | ADDRESS | CITY | ZIP |
|--------------|--------------|-----------------------|---------------|-------|
| 1.ADAMS | 601-442-8601 | PO BOX 1128 | NATCHEZ | 39121 |
| 2.ALCORN | 662-286-7750 | PO BOX 190 | CORINTH | 38834 |
| 3.AMITE | 601-657-8973 | PO BOX 356 | LIBERTY | 39645 |
| 4.ATTALA | 662-289-4711 | COURTHOUSE SQUARE | KOSCIUSKO | 39090 |
| 5.BENTON | 662-224-6315 | PO BOX 337 | ASHLAND | 38603 |
| 6.BOLIVAR | 662-759-6244 | PO BOX 339 | ROSEDALE | 38769 |
| BOLIVAR | 662-843-2285 | PO BOX 248 | CLEVELAND | 38732 |
| 7.CALHOUN | 662-412-3140 | PO BOX 6 | PITTSBORO | 38951 |
| 8.CARROLL | 662-237-9217 | PO BOX 193 | CARROLLTON | 38917 |
| CARROLL | 662-464-8852 | PO BOX 156 | VAIDEN | 39176 |
| 9.CHICKASAW | 662-456-3327 | COURTHOUSE | HOUSTON | 38851 |
| CHICKASAW | 662-447-2242 | 234 W MAIN ST RM 204 | OKOLONA | 38860 |
| 10.CHOCTAW | 662-285-6320 | PO BOX 907 | ACKERMAN | 39735 |
| 11.CLAIBORNE | 601-437-5591 | PO BOX 653 | PORT GIBSON | 39150 |
| 12.CLARKE | 601-776-6931 | PO DRAWER 69 | QUITMAN | 39355 |
| 13.CLAY | 662-494-2724 | PO BOX 795 | WEST POINT | 39773 |
| 14.COAHOMA | 662-624-3030 | PO BOX 219 | CLARKSDALE | 38614 |
| 15.COPIAH | 601-894-2731 | PO BOX 705 | HAZELHURST | 39083 |
| 16.COVINGTON | 601-765-6402 | PO BOX 1537 | COLLINS | 39428 |
| 17.DESOTA | 662-429-1340 | 2535 HWY 51 S, RM 10 | HERNANDO | 38632 |
| 18.FORREST | 601-582-8228 | PO BOX 1689 | HATTIESBURG | 39401 |
| 19.FRANKLIN | 601-384-2359 | PO BOX 456 | MEADVILLE | 39653 |
| 20.GEORGE | 601-947-7541 | 5130 MAIN ST. SUITE B | LUCEDALE | 39452 |
| 21.GREENE | 601-394-2378 | PO BOX 477 | LEAKES | 39451 |
| 22.GRENADA | 662-226-1741 | PO BOX 1488 | GRENADA | 37414 |
| 23.HANCOCK | 228-467-4425 | PO BOX 2428 | BAY ST. LOUIS | 39521 |
| 24.HARRISON | 228-865-4060 | PO BOX 1270 | GULFPORT | 39502 |
| HARRISON | 228-435-8241 | PO BOX 448 | BILOXI | 39533 |
| 25.HINDS | 601-968-6587 | PO BOX 1727 | JACKSON | 39215 |
| HINDS | 601-857-5574 | PO BOX 51 | RAYMOND | 39154 |
| 26.HOLMES | 662-834-2865 | PO BOX 449 | LEXINGTON | 39095 |
| 27.HUMPHREYS | 662-247-2552 | 102 CASTLEMAN | BELZONI | 39038 |
| 28.ISSAQUENA | 662-873-4665 | PO BOX 67 | MAYERSVILLE | 39113 |

| | | | | |
|-----------------|--------------|---------------------------------|---------------|-------|
| 29.ITAWAMBA | 662-862-4304 | 201 W MAIN STREET | FULTON | 38843 |
| 30.JACKSON | 228-769-3242 | PO BOX 998 | PASCAGOULA | 39567 |
| 31.JASPER | 601-727-4971 | PO BOX 484 | PAULDING | 39348 |
| JASPER | 601-764-2813 | PO BOX 372 | BAY SPRINGS | 39422 |
| 32.JEFFERSON | 601-786-7381 | PO BOX 385 | FAYETTE | 39069 |
| 33.JEFF DAVIS | 601-792-4291 | 1035 3 RD ST. | PRENTISS | 39474 |
| 34.JONES | 601-477-3261 | COURTHOUSE | ELLISVILLE | 39437 |
| JONES | 601-426-3248 | PO BOX 511 | LAUREL | 39441 |
| 35.KEMPER | 601-743-2693 | PO BOX 328 | DEKALB | 39328 |
| 36.LAFAYETTE | 662-234-6006 | #1 COURTHOUSE SQUARE | OXFORD | 38655 |
| 37.LAMAR | 601-794-1020 | PO BOX 309 | PURVIS | 39475 |
| 38.LAUDERDALE | 601-482-9794 | PO BOX 5205 | MERIDIAN | 39302 |
| 39.LAWRENCE | 601-587-2211 | PO BOX 812 | MONTICELLO | 39654 |
| 40.LEAKE | 601-267-3021 | 101 COURT SQ, SUITE 123 | CARTHAGE | 39051 |
| 41.LEE | 662-841-9034 | PO BOX 271 | TUPELO | 38802 |
| 42.LEFLORE | 662-455-7907 | PO BOX 1349 | GREENWOOD | 38930 |
| 43.LINCOLN | 601-835-3427 | 301 S 1 ST ST RM 109 | BROOKHAVEN | 39601 |
| 44.LOWNDES | 662-329-5771 | PO BOX 1077 | COLUMBUS | 39703 |
| 45.MADISON | 601-895-5226 | PO BOX 113 | CANTON | 39046 |
| 46. MARION | 601-736-8256 | 250 BROAD ST. SUITE 3 | COLUMBIA | 39429 |
| 47.MARSHALL | 662-252-3661 | PO BOX 40 | HOLLY SPRINGS | 38635 |
| 48.MONROE | 662-369-6484 | PO BOX 684 | ABERDEEN | 39730 |
| 49.MONTGOMERY | 662-283-2112 | PO BOX 674 | WINONA | 38967 |
| 50.NESHOBA | 601-656-6751 | 401 BEACON ST #105 | PHILADELPHIA | 39350 |
| 51.NEWTON | 601-635-2517 | PO BOX 7 | DECATUR | 39327 |
| 52.NOXUBEE | 662-726-4744 | 505 S JEFFERSON ST | MACON | 39341 |
| 53.OKTIBBEHA | 662-323-1273 | 101 MAIN STREET | STARKVILLE | 39759 |
| 54.PANOLA | 662-563-6215 | 151 PUBLIC SQUARE | BATESVILLE | 38606 |
| PANOLA | 662-407-2092 | PO BOX 315 | SARDIS | 38666 |
| 55.PEARL RIVER | 601-795-4081 | PO BOX 509 | POPLARVILLE | 39470 |
| 56.PERRY | 601-964-3398 | PO BOX 306 | NEW AUGUSTA | 39462 |
| 57.PIKE | 601-783-5511 | PO BOX 111 | MAGNOLIA | 39652 |
| 58.PONTOTOC | 662-489-3904 | 11 E WASHINGTON ST | PONTOTOC | 38863 |
| 59.PRENTISS | 662-728-5044 | 101 B NORTH MAIN | BOONEVILLE | 38829 |
| 60.QUITMAN | 662-326-3361 | 220 CHESTNUT STREET | MARKS | 38646 |
| 61.RANKIN | 601-825-1467 | 211 E GOV'T ST, SUITE B | BRANDON | 39042 |
| 62.SCOTT | 601-469-4051 | 100 E 1 ST STREET | FOREST | 39074 |
| 63.SHARKEY | 662-873-4317 | PO BOX 245 | ROLLING FORK | 39159 |
| 64.SIMPSON | 601-847-1744 | PO BOX 459 | MENDENHALL | 39114 |
| 65.SMITH | 601-782-9803 | PO BOX 157 | RALEIGH | 39153 |
| 66.STONE | 601-928-4951 | 323E CAVERS AVE | WIGGINS | 39577 |
| 67.SUNFLOWER | 662-887-1454 | PO BOX 1080 | INDIANOLA | 38751 |
| 68.TALLAHATCHIE | 662-647-8922 | PO BOX 307 | CHARLESTON | 38921 |
| TALLAHATCHIE | 662-375-8386 | PO BOX 87 | SUMNER | 38957 |
| 69.TATE | 662-562-4404 | 201 WARD STREET | SENATOBIA | 38668 |
| 70.TIPPAH | 662-837-9410 | COURTHOUSE | RIPLEY | 38663 |
| 71.TISHOMINGO | 662-423-7048 | 1008 BATTLEGROUND DR | IUKA | 38852 |
| 72.TUNICA | 662-363-1266 | PO BOX 655 | TUNICA | 38676 |
| 73.UNION | 662-534-1972 | PO BOX 862 | NEW ALBANY | 38652 |
| 74.WALTHALL | 601-876-4932 | 200 BALL AVE | TYLERTOWN | 39667 |
| 75.WARREN | 601-638-6181 | PO BOX 351 | VICKSBURG | 39181 |
| 76.WASHINGTON | 662-378-2922 | PO BOX 9 | GREENVILLE | 38702 |
| 77.WAYNE | 601-735-3381 | 609 AZALEA DR | WAYNESBORO | 39367 |
| 78.WEBSTER | 662-258-6446 | PO BOX 417 | WALTHALL | 39771 |
| 79.WILKINSON | 601-888-4562 | PO BOX 695 | WOODVILLE | 39669 |
| 80.WINSTON | 662-773-3694 | 201 S COURT ST | LOUISVILLE | 39339 |

| | | | | |
|--------------|--------------|------------|--------------|-------|
| 81.YALOBUSHA | 662-675-8707 | PO BOX 260 | COFFEEVILLE | 38922 |
| YALOBUSHA | 662-473-1235 | PO BOX 552 | WATER VALLEY | 38965 |
| 82.YAZOO | 662-746-1583 | PO BOX 108 | YAZOO CITY | 39194 |

Department of Revenue District Offices

You may drop your paperwork off at the district office and they will forward to us.

DISTRICT

COUNTIES SERVE

BROOKHAVEN

1385 Johnny Johnson Dr.
PO Box 3999
Brookhaven, MS 39603-7999
(601) 833-4761
FAX (601) 833-3096

Adams, Amite, Claiborne, Copiah, Franklin,
Jefferson, Jeff Davis, Lawrence, Lincoln,
Pike, Simpson, Walthall, Wilkinson

GREENWOOD

117 B. Grand Blvd.
PO Drawer D
Greenwood, MS 38935-0420
(662) 453-1742
FAX (662) 453-7981

Attala, Bolivar, Carroll, Choctaw, Grenada,
Tallahatchie, Washington, Webster, Yazoo
Holmes, Humphreys,
Issaquena, Leflore, Montgomery, Sharkey,
Sunflower,

CLEVELAND BRANCH (662) 846-0636

GREENVILLE BRANCH (662) 335-2339

GULFCOAST

1141 Bayview Ave., Ste 400
Biloxi, MS 39530-1601
(228) 436-0554
FAX (228) 436-0964

Hancock, Harrison, Jackson

HATTIESBURG

17 JM Tatum Industrial Dr.
PO Box 1709
Hattiesburg, MS 39403-1709
(601) 545-1261
FAX (601) 584-4051

Covington, Forrest, George, Greene, Jones, Lamar,
Marion, Pearl River, Perry, Stone

JACKSON

Hinds, Madison, Rankin, Warren

1577 Springridge Road
 Raymond, MS 39154
 (601) 923-7300
 FAX (601) 923-7318

MERIDIAN
 2600 Old North Hills St
 PO Box 3625
 Meridian, MS 39303
 (601) 483-2273
 FAX (601) 693-2473

Clarke, Jasper, Kemper, Lauderdale, Leake,
 Neshoba, Newton, Noxubee, Scott, Smith, Wayne
 Winston

SENATOBIA
 115 S. Ward Street
 PO Box 127
 Senatobia, MS 38668
 (662) 562-4489
 FAX (662) 562-7392

Benton, Coahoma, Desoto, Lafayette, Marshall,
 Panola, Quitman, Tate, Tunica, Yalobusha

TUPELO
 2610 Traceland Dr.
 PO Box 3000
 Tupelo, MS 38803
 (662) 842-4316
 FAX (662) 842-5041

Alcorn, Calhoun, Chickasaw, Clay, Itawamba, Lee,
 Lowndes, Pontotoc, Monroe, Prentiss, Oktibbeha,
 Tippah, Tishomingo, Union

MISSISSIPPI SCHEDULE 1 ROAD & BRIDGE PRIVILEGE TAX

Use this schedule in addition to Schedule 2 (Additional Privilege Tax)

| GROSS WEIGHT | FOR HIRE RATE "H" | PRIVATE RATE "P" | FARM RATE "F" |
|--------------|-------------------|------------------|---------------|
| 80,000 lbs. | 1512.00 | 1512.00 | 864.00 |
| 78,000 lbs. | 1380.00 | 1380.00 | 720.00 |
| 76,000 lbs. | 1248.00 | 1248.00 | 612.00 |
| 74,000 lbs. | 1128.00 | 1128.00 | 576.00 |
| 72,000 lbs. | 996.00 | 996.00 | 528.00 |
| 70,000 lbs. | 972.00 | 972.00 | 516.00 |
| 68,000 lbs. | 936.00 | 936.00 | 504.00 |

| | | | |
|----------------------|--------|--------|--------|
| 66,000 lbs. | 900.00 | 900.00 | 482.00 |
| 64,000 lbs. | 852.00 | 852.00 | 432.00 |
| 62,000 lbs. | 828.00 | 828.00 | 420.00 |
| 60,000 lbs. | 780.00 | 642.00 | 396.00 |
| 58,000 lbs. | 756.00 | 624.00 | 384.00 |
| 56,000 lbs. | 708.00 | 588.00 | 360.00 |
| 54,000 lbs. | 684.00 | 564.00 | 348.00 |
| 52,000 lbs. | 660.00 | 540.00 | 336.00 |
| 50,000 lbs. | 612.00 | 507.00 | 312.00 |
| 48,000 lbs. | 588.00 | 492.00 | 300.00 |
| 46,000 lbs. | 552.00 | 456.00 | 282.00 |
| 44,000 lbs. | 528.00 | 444.00 | 276.00 |
| 42,000 lbs. | 504.00 | 420.00 | 264.00 |
| 40,000 lbs. | 456.00 | 378.00 | 228.00 |
| 36,000 lbs. | 384.00 | 318.00 | 192.00 |
| 30,000 lbs. | 300.00 | 247.00 | 150.00 |
| 26,000 lbs. | 228.00 | 192.00 | 114.00 |
| 20,000 lbs. | 156.00 | 129.00 | 78.00 |
| 16,000 lbs. | 78.40 | 70.70 | 39.20 |
| COUNTY ISSUED | | | |
| 10,000 lbs. | 33.60 | 25.20 | 16.80 |
| 6,000 lbs. | 7.20 | 7.20 | 7.20 |

NOTE: The above fees are for a 12 month period. Mississippi allows this fee to be prorated each month by 1/12.

MISSISSIPPI SCHEDULE 2 ADDITIONAL PRIVILEGE TAX

Use this schedule in addition to Schedule 1 (Road & Bridge Privilege Tax)

| COMBINED | Current | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 yrs & |
|-------------|-----------|---------|---------|--------|--------|--------|--------|--------|---------|
| GROSS | Yr. Model | | | | | | | | Older |
| WEIGHT | | | | | | | | | |
| 80,000 lbs. | 1350.00 | 1175.00 | 1000.00 | 825.00 | 650.00 | 475.00 | 300.00 | 125.00 | 50.00 |
| 78,000 lbs. | 1316.25 | 1145.63 | 975.00 | 804.38 | 633.75 | 463.13 | 292.50 | 121.88 | 48.75 |
| 76,000 lbs. | 1282.50 | 1116.25 | 950.00 | 783.75 | 617.50 | 451.25 | 285.00 | 118.75 | 47.50 |
| 74,000 lbs. | 1248.75 | 1086.88 | 925.00 | 763.13 | 601.25 | 439.38 | 277.50 | 115.63 | 46.25 |
| 72,000 lbs. | 1215.00 | 1057.50 | 900.00 | 742.50 | 585.00 | 427.50 | 270.00 | 112.50 | 45.00 |
| 70,000 lbs. | 1181.25 | 1028.13 | 875.00 | 721.88 | 568.75 | 415.63 | 262.50 | 109.38 | 43.75 |
| 68,000 lbs. | 1147.50 | 998.75 | 850.00 | 701.25 | 552.50 | 403.75 | 255.00 | 106.25 | 42.50 |

| | | | | | | | | | |
|-------------|---------|--------|--------|--------|--------|--------|--------|--------|-------|
| 66,000 lbs. | 1113.75 | 969.38 | 825.00 | 350.63 | 536.25 | 391.88 | 247.50 | 103.13 | 41.25 |
| 64,000 lbs. | 1080.00 | 940.00 | 800.00 | 660.00 | 520.00 | 380.00 | 240.00 | 100.00 | 40.00 |
| 62,000 lbs. | 1046.25 | 910.63 | 775.00 | 639.38 | 503.75 | 368.13 | 232.50 | 96.88 | 38.75 |
| 60,000 lbs. | 1012.50 | 881.25 | 750.00 | 618.75 | 487.50 | 356.25 | 225.00 | 93.75 | 37.50 |
| 58,000 lbs. | 978.75 | 851.88 | 725.00 | 598.13 | 471.25 | 344.38 | 217.50 | 90.63 | 36.25 |
| 56,000 lbs. | 945.00 | 822.50 | 700.00 | 577.50 | 455.00 | 332.50 | 210.00 | 87.50 | 35.00 |
| 54,000 lbs. | 911.25 | 793.13 | 675.00 | 556.88 | 438.75 | 320.63 | 202.50 | 84.38 | 33.75 |
| 52,000 lbs. | 877.50 | 763.75 | 650.00 | 536.25 | 422.50 | 308.75 | 195.00 | 81.25 | 32.50 |
| 50,000 lbs. | 843.75 | 734.38 | 625.00 | 515.63 | 406.25 | 296.88 | 187.50 | 78.13 | 31.25 |
| 48,000 lbs. | 810.00 | 705.00 | 600.00 | 495.00 | 390.00 | 285.00 | 180.00 | 75.00 | 30.00 |
| 46,000 lbs. | 776.25 | 675.63 | 575.00 | 474.38 | 373.75 | 273.13 | 172.50 | 71.88 | 28.75 |
| 44,000 lbs. | 742.50 | 646.25 | 550.00 | 453.75 | 375.50 | 261.25 | 165.00 | 68.75 | 27.50 |
| 42,000 lbs. | 708.75 | 616.88 | 525.00 | 433.13 | 341.25 | 249.38 | 157.50 | 65.63 | 26.25 |
| 40,000 lbs. | 675.00 | 587.50 | 500.00 | 412.50 | 325.00 | 237.50 | 150.00 | 62.50 | 25.00 |
| 36,000 lbs. | 607.50 | 528.75 | 450.00 | 371.25 | 292.50 | 213.75 | 135.00 | 56.25 | 22.50 |
| 30,000 lbs. | 506.25 | 440.63 | 375.00 | 309.38 | 243.75 | 178.13 | 112.50 | 46.88 | 18.75 |
| 26,000 lbs. | 438.75 | 381.88 | 325.00 | 268.13 | 211.25 | 154.38 | 97.50 | 40.63 | 16.25 |
| 20,000 lbs. | 337.50 | 293.75 | 250.00 | 206.25 | 162.50 | 118.75 | 75.00 | 31.25 | 12.50 |
| 16,000 lbs. | 270.00 | 235.00 | 200.00 | 165.00 | 130.00 | 95.00 | 60.00 | 25.00 | 10.00 |

NOTE: The above fees are for a 12 month period. Mississippi allows this fee to be prorated each month by 1/12. Vehicle age is current year less vehicle year model.